



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 7010

June 3, 2009

**via U.S. mail and facsimile**

Mr. Dean E. Sukowatey, President and Acting Chief Financial Officer  
ALL Fuels & Energy Company  
6165 N.W. 86<sup>th</sup> Street  
Johnston, IA 50131

**RE: ALL Fuels & Energy Company  
Form 8-K Item 4.01  
Filed May 15, 2009  
Form 8-K/A Item 4.01  
Filed June 2, 2009**

**File No. 0-29417**

Dear Mr. Sukowatey:

We have completed our review of your filing and amendments and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant