



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 24, 2008

via U.S. mail and facsimile

Daniel R. Dwight
President, and Chief Executive Officer and Director
Kronos Advanced Technologies, Inc.
464 Common Street, Suite 301
Belmont, Massachusetts 02478

**RE: Kronos Advanced Technologies, Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2007
Filed September 28, 2007
Forms 10-QSB for the Fiscal Quarters Ended September 30, 2007 and
December 31, 2007
File No. 0-30191**

Dear Mr. Dwight:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief