

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