



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 24, 2007

Mr. Murray Bailey
Chief Executive Officer
EESTech, Inc.
23011 Moulton Parkway A-10
Laguna Hills, California 92653

RE: EESTech, Inc. (f/k/a Aqua Dyne, Inc.)
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed March 20, 2006
Form 10-KSB/A for Fiscal Year Ended December 31, 2005
Filed December 19, 2006
Form 10-QSB for Quarterly Period Ended September 30, 2006
Filed November 14, 2006
Form 8-K Filed August 3, 2006
File No. 000-32863

Dear Mr. Bailey:

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

Sincerely,

William Thompson
Branch Chief