



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

Mail Stop 6010

November 2, 2007

Via Facsimile and U.S. Mail

Mr. Michael Rouse
Chief Executive Officer
Turbine Truck Engines, Inc.
1301 International Speedway Boulevard
Deland, FL 32724

**Re: Turbine Truck Engines, Inc.
Form 10-KSB for the year ended December 31, 2006
Filed March 28, 2007
File No. 333-109118**

Dear Mr. Rouse:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant