

Mail Stop 6010

July 19, 2006

Ms. Holly Roseberry
Chief Executive Officer
Hybrid Technologies, Inc.
5001 East Bonanza Road, Suite 138-145
Las Vegas, Nevada 89110

**RE: Hybrid Technologies, Inc.
Form 10-KSB for fiscal year ended July 31, 2005
File No. 0-33391**

Dear Ms. Roseberry:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant