



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2021

James R. Bond  
President and Chief Executive Officer  
Kelso Technologies Inc.  
13966 18B Avenue  
Surrey, British Columbia V4A8J1  
Canada

**Re: KELSO TECHNOLOGIES INC**  
**Form 20-F for the Fiscal Year Ended December 31, 2020**  
**Filed April 1, 2021**  
**File No. 001-36685**

Dear Mr. Bond:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing