



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

DIVISION OF  
CORPORATION FINANCE

November 20, 2014

Via E-mail

Ms. Shulamit Lazar  
Chief Executive Officer  
Ecology Coatings, Inc.  
8605 Santa Monica Blvd.  
Los Angeles, CA 90069

**Re: Ecology Coatings, Inc.  
Item 4.01 Form 8-K  
Filed October 31, 2014  
File No. 333-91436**

Dear Ms. Lazar:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Dale Welcome

Dale Welcome  
Accountant

cc: Adam S. Tracy, Esq. (Via E-mail)  
Securities Compliance Group, Ltd.