

Mail Stop 6010

March 9, 2007

Diane Glatfelter
Chief Financial Officer
Clean Power Technologies, Inc.
436-35th Avenue N.W.
Calgary, Alberta Canada T2K 0C1

**Re: Clean Power Technologies, Inc.
Form 10-KSB for the fiscal year ended August 31, 2006
Filed December 14, 2006
File No. 0-51716**

Dear Ms. Glatfelter:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant