



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 7, 2015

Luisa Ingargiola  
Chief Financial Officer  
MagneGas Corporation  
150 Rainville Road  
Tarpon Springs, FL 34689

**Re: MagneGas Corporation  
Registration Statement on Form S-3  
Filed November 10, 2015  
File No. 333-207928**

Dear Ms. Ingargiola:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Third Party Validation . . . , page 11

1. We note the statements here regarding testing performed by third parties. Please provide us your analysis of whether you are required to file the consents of the third parties. See Rule 436 of Regulation C.

Strategic Relationships, page 12

2. Please revise your disclosure on page 13 to clarify how you are “working with” international partners and the U.S. Navy.

Exhibits

3. On page II-6, you indicate that Exhibit 5.1 may not be filed before effectiveness of this registration statement. Please note that counsel's legality opinion must be filed as an exhibit before the registration statement becomes effective. Refer to Section II.A.2 of Staff Legal Bulletin No. 19. Please revise accordingly.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Luisa Ingargiola  
MagneGas Corporation  
December 7, 2015  
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Please contact Geoff Kruczek at (202) 551-3641 or me at (202) 551-3528 with any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery