



DIVISION OF
CORPORATION FINANCE

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

November 2, 2018

Tyler B. Wilson, Esq.
General Counsel
MagneGas Applied Technology Solutions, Inc.
11885 44th Street North
Clearwater, Florida 33762

Re: MagneGas Applied Technology Solutions, Inc.
Registration Statement on Form S-3
Filed October 29, 2018
File No. 333-228043

Dear Mr. Wilson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller, staff attorney, at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Electronics and Machinery