



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2019

Scott Mahoney  
Chief Executive Officer  
Taronis Technologies, Inc.  
11885 44th Street North  
Clearwater, Florida 33762

**Re: Taronis Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 12, 2019**  
**File No. 333-230854**

Dear Mr. Mahoney:

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 Michael Fay at 202-551-3812 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Tyler B. Wilson, Esq.