



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2014

Via E-mail

Mr. Imad Kamel Yassine  
Chief Operating Officer, Chief Financial Officer, Secretary, Treasurer and Director  
Bioshaft Water Technology, Inc.  
111 West Ocean Blvd, 4<sup>th</sup> Floor  
Long Branch, CA 90802

**RE: Bioshaft Water Technology, Inc.  
Item 4.01 Form 8-K  
Filed August 5, 2014  
File No. 0-52393**

Dear Mr. Yassine:

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/ Ernest Greene

Ernest Greene  
Staff Accountant