



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 6, 2008

Mr. Roman Gordon  
Chief Executive Officer  
Cavitation Technologies, Inc.  
10019 Canoga Ave.  
Chatsworth, California 91311

Re: **Cavitation Technologies, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 14, 2008**

Dear Mr. Gordon:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Dave Walz  
Staff Accountant