



DIVISION OF
CORPORATION FINANCE

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

February 22, 2017

N. Voloshin
Chief Financial Officer
Cavitation Technologies, Inc.
10019 Canoga Ave
Chatsworth, California 91311

Re: Cavitation Technologies, Inc.
Form 10-K for Fiscal Year Ended June 30, 2016
Filed October 13, 2016
File No. 000-53239

Dear Mr. Voloshin:

We have completed our review of your filing. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure