



DIVISION OF
CORPORATION FINANCE

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

September 12, 2014

Via E-mail

Michael Ross
President
UV Flu Technologies, Inc.
250 Parkway Drive, Suite 150
Lincolnshire, IL 60069

Re: UV Flu Technologies, Inc.
Preliminary Information Statement on Schedule 14C
Filed July 17, 2014
File No. 000-53306

Dear Mr. Ross:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara Ransom
Assistant Director

cc: Michael A. Refolo