



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

July 21, 2014

Via Facsimile

Mr. Kevin D. Maloney
Chairman, Chief Executive Officer, and President
QuantumSphere, Inc.
2905 Tech Center Drive
Santa Ana, CA 92705

Re: QuantumSphere, Inc.
Current Report on Form 8-K
Filed April 28, 2014
File No. 0-53913

Dear Mr. Maloney:

We have completed our review of the Form 8-K and related 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 include the information that the Securities Exchange Act of 1934 and all applicable rules require.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long
Assistant Director