



DIVISION OF  
CORPORATION FINANCE

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

June 4, 2014

Via E-mail

John Cecil  
Chief Executive Officer  
Kallo Inc.  
15 Allstate Parkway, Suite 600  
Markham, Ontario, Canada L3R 5B4

**Re: Kallo Inc.**  
**Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2013**  
**Filed April 17, 2014**  
**File No. 0-53183**

Dear Mr. Cecil:

We issued a comment to you on the above captioned filing on April 18, 2014. As of the date of this letter, the comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to the comment by June 18, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Yolanda Guobadia at 202-551-3562 or William Thompson at 202-551-3344 if you have any questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief