



DIVISION OF
CORPORATION FINANCE

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

February 8, 2011

Max Weissengruber
President and Chief Executive Officer
Freshwater Technologies, Inc.
30 Denver Crescent, Suite 200
Toronto, Ontario Canada M2J 1G8

**Re: Freshwater Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 15, 2010
Form 10-Qs for Fiscal Quarters Ended
March 31, 2010, June 30, 2010 and September 30, 2010
Filed May 17, 2010, August 16, 2010 and November 9, 2010, respectively
File No. 000-53871**

Dear Mr. Weissengruber:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director

cc: Kari Richardson
Bacchus Law Corporation