



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 17, 2011

Via U.S. Mail

Mr. Ki Nam, Chief Executive Officer
T3 Motion, Inc.
2990 Airway Avenue, Suite A
Costa Mesa, California 92626

Re: T3 Motion, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
File No. 333-150888

Dear Mr. Nam:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief