



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 14, 2017

Via E-mail

Bruce Schames  
Chief Financial Officer  
Cyclone Power Technologies, Inc.  
601 NE 26<sup>th</sup> Ct  
Pompano Beach, Florida 33064

**Re: Cyclone Power Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed July 31, 2017**  
**File No. 000-54449**

Dear Mr. Schames:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosure, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery