



DIVISION OF
CORPORATION FINANCE

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

February 18, 2014

Via E-mail

Andrew J. Zagorski
Chief Executive Officer
Oz Saferooms Technologies, Inc.
1732 Cottonwood Lane
Newcastle, OK 73065

**Re: Oz Saferooms Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed May 8, 2013
Response Letter Dated February 7, 2014
File No. 0-54112**

Dear Mr. Zagorski:

We have reviewed your response dated February 7, 2014 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Item 9A(T). Controls and Procedures, page 11

Evaluation of Internal Controls over Financial Reporting, page 11

1. We reviewed your response and proposed disclosure in response to our previous comment. You are required to disclose conclusions regarding the effectiveness of your disclosure controls and procedures and internal control over financial reporting. Refer to Items 307 and 308(a)(3) of Regulation S-K. Your proposed disclosure only includes a conclusion regarding the effectiveness of your disclosure controls and procedures. Please revise to include a statement as to whether or not internal control over financial reporting is effective and clearly disclose any material weaknesses in internal control over financial reporting identified by management. Management is not permitted to conclude that a registrant's internal control over financial reporting is effective if there are one or more material weaknesses in internal control over financial reporting.

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You may contact Adam Phippen, Staff Accountant, at (202) 551-3336 or me at (202) 551-3344 if you have questions regarding our comment or any other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief

cc: Angel Lana
Certified Public Accountant