



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

DIVISION OF  
CORPORATION FINANCE

December 4, 2018

Ruggero M. Santilli  
Chief Executive Officer  
Thunder Energies Corporation  
1444 Rainville Road  
Tarpon Springs, FL 34689

**Re: Thunder Energies Corporation  
Registration Statement on Form S-1  
Filed November 27, 2018  
File No. 333-228556**

Dear Dr. Santilli:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Clifford J. Hunt, Esq.