



DIVISION OF
CORPORATION FINANCE

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

May 15, 2014

Via E-mail

Paul Falco

Chief Executive Officer and Chairman

Cellular Concrete Technologies, Inc.

100 Pacifica Drive, Suite 130

Irvine, CA 92618

Re: Cellular Concrete Technologies, Inc.
Form 8-K
Filed July 15, 2013
Form 10-K for Fiscal Year Ended March 31, 2013
Filed July 3, 2013
File No. 000-54612

Dear Mr. Falco:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso
Branch Chief

cc (via e-mail): Russell C. Weigel, III, P.A.