



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

DIVISION OF
CORPORATION FINANCE

July 10, 2013

Via E-mail

Michael R. Rosa
Chief Executive Officer
Environmental Science and Technologies, Inc.
4 Wilder Drive #7
Plaistow, New Hampshire 03865

**Re: Environmental Science and Technologies, Inc.
Current Report on Form 8-K
Filed June 27, 2013
File No. 0-54758**

Dear Mr. Rosa:

We have reviewed your filing and have the following comment.

Please respond to this letter by amending your filing and providing the requested information. 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 registration statement and any information you provide in response to this comments, we may have additional comments.

1. We note your disclosure under Item 5.06 that management has determined that the company is no longer a shell corporation as defined in Rule 405 of the Securities Act or Rule 12b-2 of the Securities Exchange Act. Under that definition, a shell company has no or nominal operations and either: (i) no or nominal assets; (ii) assets consisting solely of cash and cash equivalents; or (iii) assets consisting of any amount of cash and cash equivalents and nominal other assets. By referring to specific aspects of your disclosure or business, please tell us how, factually, you fall outside the definition of a shell company. You refer on page 2 to "substantial business operations," yet it is not clear precisely what those operations consist of. Similarly, it appears that you have no revenues, and that all your assets consist of cash, trademarks and other intellectual property. In the alternative, amend your Form 8-K to indicate that you continue to be a shell company. This would include revising your disclosure on page 2 to remove the Item 5.06, Change in Shell Company Status disclosure.
2. Please revise your disclosure in the Business and MD&A sections to clarify what business activities you are currently engaged in and which activities described in your disclosure are merely prospective. In the latter case, please provide at least a general timeline for when you expect to begin such activities. We note, for example, that you

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refer on page 5 to “manufacturing partners.” Please disclose whether you have any agreements with such partners in place or not. Likewise revise to clarify when you expect to begin producing the products and offering the services you describe beginning on page 3.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436, Celeste M. Murphy, Legal Branch Chief, at (202) 551-3257, or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director