

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

January 31, 2020

Tyler B. Wilson Chief Financial Officer Taronis Fuels, Inc. 16165 N. 83rd Avenue, Suite 200 Peoria, Arizona 85382

Re: Taronis Fuels, Inc.

Registration Statement on Form 10-12G

Filed September 30, 2019

File No. 000-56101

Dear Mr. Wilson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Laura Anthony, Esq.