



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

DIVISION OF
CORPORATION FINANCE

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.