



DIVISION OF
CORPORATION FINANCE

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

December 10, 2020

Tyler B. Wilson, Esq.
Vice President & General Counsel
Taronis Fuels, Inc.
24980 N. 83rd Avenue, Ste. 100
Peoria, Arizona 85383

Re: Taronis Fuels, Inc.
Registration Statement on Form S-1
Filed December 4, 2020
File No. 333-251152

Dear Mr. Wilson:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences