

Mail Stop 4561

September 4, 2008

Mr. Halden Shane  
Principal Financial Officer  
Ozone Man, Inc.  
9454 Wilshire Blvd., Penthouse  
Beverly Hills, CA 90212

**Re: Ozone Man, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**File No. 0-09908**

Dear Mr. Shane:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief