



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

September 2, 2009

Mr. Halden Shane  
Principal Financial Officer  
TOMI Environmental Solutions, Inc.  
9454 Wilshire Blvd., Penthouse  
Beverly Hills, CA 90212

**Re: TOMI Environmental Solutions, Inc.  
Form 10-K for the year ended December 31, 2008  
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