



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 22, 2008

**via U.S. mail and facsimile**

Mr. John F. Ferraro  
Treasurer and Chief Financial Officer  
Thermodynamics, Inc.  
651 Day Hill Road  
Windsor, CT 06095

**RE: Thermodynamics, Inc.**  
**Form 10-KSB for the Fiscal Year ended March 31, 2007**  
**Filed July 24, 2007**  
**Form 10-QSB for the Quarterly Period ended December 31, 2007**  
**Filed February 14, 2008**  
**File No. 000-10707**

Dear Mr. Ferraro:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief