



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 28, 2011

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

Robert A. Lerman, Chief Executive Officer  
Thermodynamics, Inc.  
651 Day Hill Road  
Windsor, CT 06095

**RE: Thermodynamics, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed July 14, 2010  
File No. 0-10707**

Dear Mr. Lerman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief