



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 19, 2009

via U.S. mail and facsimile

Roger Griffin, CEO
Waste Technology Corp.
5400 Rio Grande Avenue
Jacksonville, Florida 32254

**RE: Waste Technology Corp.
Form 10-K for the Fiscal Year Ended October 31, 2008
Filed January 21, 2009
File No. 0-14443**

Dear Mr. Griffin:

We have completed our review of your Form 10-K and related 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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, at (202) 551-3738, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien
Accounting Branch Chief