



DIVISION OF  
CORPORATION FINANCE

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

Robert A. Spigno  
Chief Financial Officer  
Conectisys Corporation  
25115 Avenue Stanford  
Suite 320  
Valencia, CA 91355

September 26, 2008

Re: PCAOB Letter  
File No. 033-03560-D

Dear Mr. Spigno:

We have received and reviewed a letter of resignation from your independent registered public accounting firm dated August 21, 2008. Note that you are required to file an Item 4.01 Form 8-K within four business days from the date of the event. Please file a Form 8-K which includes all of the disclosure requirements of Item 4.01 of Form 8-K.

You should file an amendment in response to these comments on or before October 3, 2008. If you have any questions, please me at (202) 551-3364.

Sincerely,

Michael Henderson  
Staff Accountant