



DIVISION OF  
CORPORATION FINANCE

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

Robert A. Spigno  
Chief Financial Officer  
Conectisys Corporation  
24307 Magic Mountain Pkwy.  
Suite #41  
Valencia, CA 91355

October 7, 2008

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

Dear Mr. Spigno:

We issued a comment letter to you on September 26, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by October 14, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by October 14, 2008, we will, consistent to our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may reach me at (202) 551-3364 if you have questions regarding comments on the related matters.

Sincerely,

Michael Henderson  
Staff Accountant