



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

December 3, 2008

RE: **Conectisys Corp**
Item 4.01 Form 8-K
Filed November 7, 1008, as amended November 28, 2008
File No. 033-03560-D

Dear Mr. Spigno:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director