



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 24, 2008

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

Mr. John Thatch  
Chief Executive Officer  
Innova Pure Water, Inc.  
4951 Airport Parkway, Suite 500  
Addison, TX 75001

**RE: Innova Pure Water, Inc.  
Form 10-KSB for the Fiscal Year ended June 30, 2005  
Filed October 12, 2005  
Form 10-KSB for the Fiscal Year ended June 30, 2006  
Filed November 1, 2006  
File No. 000-29746**

Dear Mr. Thatch:

We have completed our review of these filings and the related amendments and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Melissa Rocha, Senior Accountant, at (202) 551-3854, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief