

Mail Stop 4561

August 30, 2006

*By U.S. Mail and facsimile to (604) 278-3409.*

John G. Robertson  
President and Director  
Reg Technologies, Inc.  
1103-11871 Horseshoe Way  
Richmond, British Columbia V7A 5H5, Canada

**Re:   Reg Technologies Inc.  
      Form 20-F  
      Filed November 1, 2005  
      File No. 000-24342**

Dear Mr. Robertson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant