

February 14, 2008

Mail Stop 6010

Morris H. Wheeler  
Chief Executive Officer  
Cohesant Technologies Inc.  
5845 West 82<sup>nd</sup> Street Suite 102  
Indianapolis, Indiana 46278

**Re: Cohesant Technologies Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 14, 2007  
File No. 000-24866**

Dear Mr. Wheeler:

We have completed our review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Jay Mumford at 202-551-3637.

Sincerely,

Peggy Fisher  
Assistant Director

cc: Michael Ellis, Esq. (via fax)