



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2010

**Via Facsimile (800) 836-0714 and U.S. Mail**

M. Richard Cutler  
Cutler Law Group, P.C.  
3355 West Alabama  
Suite 1150  
Houston, TX 77098

**RE: Clean Diesel Technologies, Inc.  
Revised Preliminary Proxy Statement filed by The Committee to Restore  
Stockholder Value and Integrity for Clean Diesel  
Filed September 28, 2010  
File No. 001-33710**

Dear Mr. Cutler:

We have reviewed your filings and have the following comments.

**Revised Preliminary Proxy Statement**

Cover page

1. We note that you state the proxies solicited through the current proxy statement may be used for either the upcoming annual meeting or the special meeting you have demanded. Note that you are not permitted to obtain proxy authority for more than one meeting or more than one proxy solicitation. See Rule 14a-4(d)(3) of Regulation 14A. Please revise throughout the proxy statement.
2. We note your response to prior comment 4. Please clarify, if true, that the election of your nominees is conditioned on the removal of the company's directors subject of proposal 2.

Proposal one, page 16

3. Please clarify the caption of this proposal. As currently presented, the purpose of the proposal is confusing.
4. Please disclose, if true, that removal of the members of the board of directors and election of your nominees will result in a four-member board of directors.

M. Richard Cutler  
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Closing Information

Please direct any questions to me at (202) 551-3619.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions