



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 15, 2009

Mr. Thomas Maher  
Chief Financial Officer  
Ethos Environmental, Inc.  
6800 Gateway Park Drive  
San Diego, CA 92154

**Re: Ethos Environmental, Inc.**  
**Item 4.01 Form 8-K/A Filed September 8, 2009**  
**File No. 000-30237**  
**Response Letter Dated September 8, 2009**

Dear Mr. Maher:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief