



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2013

Via E-mail

James R. Bond  
President and Chief Executive Officer  
Kelso Technologies Inc.  
7777-118A Street  
North Delta, British Columbia VAC 6VI

**Re: Kelso Technologies Inc.  
Registration Statement on Form 20-F  
Filed August 29, 2013  
File No. 000-55032**

Dear Mr. Bond:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Bernard Pinsky  
Clark Wilson LLP