March 9, 2007

Diane Glatfelter Chief Financial Officer Clean Power Technologies, Inc. 436-35th Avenue N.W. Calgary, Alberta Canada T2K 0C1

Re: Clean Power Technologies, Inc.

Form 10-KSB for the fiscal year ended August 31, 2006

Filed December 14, 2006

File No. 0-51716

Dear Ms. Glatfelter:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant