



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 4, 2010

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-K for the fiscal year ended August 31, 2009  
File No. 000-51716**

Dear Ms. Glatfelter:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief