



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

DIVISION OF  
CORPORATION FINANCE

July 16, 2024

Kambiz Mahdi  
Chief Executive Officer  
Clean Energy Technologies, Inc.  
1340 Reynolds Avenue  
Unit 120  
Irvine, CA 92614

**Re: Clean Energy Technologies, Inc.  
Amendment No. 2 to Annual Report on Form 10-K  
Filed June 20, 2024  
File No. 001-41654**

Dear Kambiz Mahdi:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Fang Liu