

Mail Stop 4561

September 4, 2008

Mr. Halden Shane
Principal Financial Officer
Ozone Man, Inc.
9454 Wilshire Blvd., Penthouse
Beverly Hills, CA 90212

Re: Ozone Man, Inc.
Form 10-KSB for the year ended December 31, 2007
File No. 0-09908

Dear Mr. Shane:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief