



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2024

Alejandro Moragues  
Chief Financial Officer  
Turbo Energy, S.A.  
Street Isabel la Católica, 8, Door 51  
Valencia, Spain 46004

**Re: Turbo Energy, S.A.**  
**Form 20-F for the Year Ended December 31, 2023**  
**File No. 001-41813**

Dear Alejandro Moragues:

We have completed our review of your filings. 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 Manufacturing