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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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**FORM 10-QSB**

**QUARTERLY REPORT UNDER SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended September 30, 2007

Commission file number 0-21832

**TURBOSONIC TECHNOLOGIES, INC.**

(Exact Name of Small Business Issuer as Specified in its Charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**13-1949528**  
(I.R.S. Employer  
Identification No.)

**550 Parkside Drive, Suite A-14,  
Waterloo, Ontario, Canada  
N2L 5V4**  
(Address of principal executive offices)

**(519) 885-5513**  
(Issuer's telephone number)

Check whether the Issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the Issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the Issuer is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

The number of shares outstanding of the Issuer's common stock as of September 30, 2007: 15,130,054

Transitional Small Business Disclosure Format (check one): Yes  No

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**PART I: FINANCIAL INFORMATION****ITEM 1****CONSOLIDATED CONDENSED STATEMENT OF INCOME (LOSS)  
AND COMPREHENSIVE INCOME (LOSS)**

United States dollars (unaudited)

	For the Three Months Ended September 30, 2007	For the Three Months Ended September 30, 2006
	\$	
<b>CONTRACT REVENUE AND SALES</b>		
OEM systems revenue	2,228,595	2,221,439
Aftermarket revenue	1,032,981	916,291
	<b>3,261,576</b>	<b>3,137,730</b>
<b>CONTRACT COSTS AND COST OF SALES</b>		
OEM systems contract costs and costs of sales	2,005,487	1,907,396
Aftermarket contract costs and costs of sales	669,993	586,502
	<b>2,675,480</b>	<b>2,493,898</b>
<b>Gross profit</b>	<b>586,096</b>	<b>643,832</b>
<b>EXPENSES</b>		
Selling, general and administrative	928,558	764,354
Research and development	15,732	75,656
Depreciation and amortization	43,723	33,697
	<b>988,013</b>	<b>873,707</b>
(Loss) from operations	(401,917)	(229,875)
Interest income	19,545	41,704
(Loss) before provision for income taxes	(382,372)	(188,171)
(Recovery of) income taxes	(145,160)	--
<b>Net (loss)</b>	<b>(237,212)</b>	<b>(188,171)</b>
Other comprehensive income (loss):		
Foreign currency translation adjustment	112,422	4,660
<b>Comprehensive (loss)</b>	<b>(124,790)</b>	<b>(183,511)</b>
Weighted average number of shares	15,130,054	14,575,498
Diluted weighted average number of shares <i>[note 8]</i>	--	--
Basic loss per share	(0.02)	(0.01)
Diluted earnings per share <i>[Note 8]</i>	--	--

See accompanying notes

**CONSOLIDATED CONDENSED BALANCE SHEET**

United States dollars (unaudited)

	September 30, 2007	June 30, 2007
	\$	\$
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and cash equivalents	2,498,828	2,452,710
Accounts receivable, net of allowance for doubtful accounts of \$29,143 and \$27,212	1,675,305	1,605,489
Retentions receivable	113,906	67,120
Deferred contract costs and unbilled revenue [note 4]	1,590,434	1,367,777
Inventories	150,910	127,135
Other current assets	120,179	118,926
<b>Total current assets</b>	<b>6,149,562</b>	<b>5,739,157</b>
Property and equipment, less accumulated depreciation and amortization	473,574	479,120
Goodwill [note 6]	398,897	398,897
Deferred income taxes	659,918	461,729
Other assets	14,119	13,897
	<b>1,546,508</b>	<b>1,353,643</b>
<b>Total assets</b>	<b>7,696,070</b>	<b>7,092,800</b>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current liabilities:</b>		
Accounts payable	1,901,815	1,105,013
Accrued charges [note 3]	536,749	459,565
Unearned revenue and contract advances [note 4]	516,739	688,535
Income taxes payable	37,846	21,123
Long-term debt, current portion	10,432	9,741
<b>Total current liabilities</b>	<b>3,003,581</b>	<b>2,283,977</b>
Long-term debt	18,878	20,045
	<b>3,022,459</b>	<b>2,304,022</b>
<b>Stockholders' equity</b>		
Authorized share capital		
30,000,000 common shares, par value \$0.10 per share		
1,500 preferred shares, no par value		
Issued share capital		
12,601,950 common shares [12,601,950 at June 30, 2007]	2,549,446	2,549,446
2,528,104 common shares reserved for the conversion of the subsidiary's Class B exchangeable shares		
Additional paid – in capital [notes 5 and 7]	3,405,925	3,396,301
	<b>5,955,371</b>	<b>5,945,747</b>
Accumulated other comprehensive income	602,400	489,978
Accumulated deficit	(1,884,160)	(1,646,947)
<b>Total stockholders' equity</b>	<b>4,673,611</b>	<b>4,788,778</b>
<b>Total liabilities and stockholders' equity</b>	<b>7,696,070</b>	<b>7,092,800</b>

See accompanying notes

**CONSOLIDATED CONDENSED STATEMENT OF CASH FLOWS**

United States dollars (unaudited)

	For the Three Months Ended September 30, 2007 \$	For the Three Months Ended September 30, 2006 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net (loss)	(237,212)	(188,171)
Add charges to operations not requiring a current cash payment:		
Stock-based compensation	9,624	--
Depreciation and amortization	43,723	33,697
Deferred income tax	(181,243)	--
Changes in non-cash assets and liabilities related to operations:		
Decrease (increase) in contracts and accounts receivable:	3,596	(2,285,377)
(Increase) in retentions receivable	(45,098)	(146,319)
(Increase) decrease in inventories	(13,720)	146
Decrease in deferred contract costs and unbilled revenue	(176,024)	(337,836)
(Increase) in other current assets	4,231	6,977
Decrease in other assets	--	--
Increase in accounts payable and accrued charges	742,380	2,245,546
(Decrease) increase in unearned revenue and contract advances	(198,593)	71,567
Increase in income taxes payable	16,944	11,619
<b>Cash (applied to) operating activities</b>	<b>(31,392)</b>	<b>(588,151)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(6,199)	(104,773)
<b>Cash (applied to) investing activities</b>	<b>(6,199)</b>	<b>(104,773)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of shares	--	29,815
(Repayment) of obligations under capital leases	(2,479)	(1,920)
<b>Cash (applied to) provided by financing activities</b>	<b>(2,479)</b>	<b>27,895</b>
Effect of exchange rate changes on cash	86,188	5,197
<b>Cash provided (applied) during the period</b>	<b>46,118</b>	<b>(659,832)</b>
Cash and cash equivalents – beginning of period	2,452,710	5,506,643
<b>Cash and cash equivalents – end of period</b>	<b>2,498,828</b>	<b>4,846,811</b>
<b>Supplemental cash flow information:</b>		
Interest paid	233	(211)
Interest received	19,312	41,254
Income taxes paid	(16,367)	15,779

See accompanying notes

## NOTES TO CONSOLIDATED CONDENSED FINANCIAL STATEMENTS

## NOTE 1: GENERAL

TurboSonic Technologies, Inc., directly and through subsidiaries, designs and markets integrated air pollution control and industrial gas cooling/conditioning systems including liquid atomization technology and dust suppression systems to ameliorate or abate industrial environmental problems.

The accompanying unaudited consolidated condensed financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-QSB and Item 310(b) of Regulation S-B. Accordingly, these financial statements do not include all of the information and footnotes required by generally accepted accounting principles. In the opinion of management, all adjustments (including normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three-month period ended September 30, 2007 are not necessarily indicative of the results that may be expected for the full year ending June 30, 2008. These consolidated condensed financial statements should be read in conjunction with the consolidated financial statements and footnotes thereto included in our Annual Report on Form 10-KSB for the year ended June 30, 2007.

## NOTE 2: STOCK-BASED COMPENSATION

Prior to January 2006, we accounted for option grants in accordance with APB Opinion No. 25, *Accounting for Stock Issues to Employees* and SFAS No. 123 *Accounting for Stock-Based Compensation*. Pro forma information regarding net income and earnings per share is required by SFAS No. 123 and has been determined as if we had accounted for our employee, director and adviser stock options under the fair value method of that statement. The fair value of these options was estimated at the date of grant using a Black-Scholes option-pricing model.

Commencing with the third quarter of fiscal 2006, we were required to adopt Statement of Financial Accounting Standards (SFAS) No. 123(R), "Share-Based Payment", which replaces SFAS No. 123, "Accounting for Stock-Based Compensation", and supersedes Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" (APB No. 25). We are using the modified prospective method, under which the Statement applies to new awards and to awards modified, repurchased or cancelled after the effective date. Additionally, compensation cost for the unvested portion of awards as of the effective date is required to be recognized as the awards vest after the effective date.

## NOTE 3: WARRANTY

In accordance with FIN 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness to Others", we are required to make the following disclosure regarding product warranties.

As part of the normal sale of OEM systems, we have provided our customers with product warranties. The warranties generally extend for twelve months from the date of start-up or eighteen months after shipment to the customer. The following summarizes the accrual of product warranties that is recorded as part of other accrued charges in the accompanying consolidated condensed balance sheets:

	For the Three Months Ended September 30, 2007 \$	For the Three Months Ended September 30, 2006 \$
Opening balance	94,143	89,858
Payments made during the period	--	(3,937)
Warranty provision made during the period	6,671	3,817
<b>Closing balance</b>	<b>100,814</b>	<b>89,738</b>

## NOTE 4: COSTS AND ESTIMATED EARNINGS ON UNCOMPLETED CONTRACTS

	September 30, 2007 \$	June 30, 2007 \$
Costs incurred on uncompleted contracts	34,448,018	31,909,286
Estimated earnings	5,814,793	6,502,626
	40,262,811	38,411,912
Less: Billings to date	(39,189,116)	(37,732,670)
	<b>1,073,695</b>	<b>679,242</b>
Included in accompanying consolidated condensed balance sheets under the following captions:		
Deferred contract costs and unbilled revenues	1,590,434	1,367,777
Unearned revenue and contract advances	(516,739)	(688,535)
	<b>1,073,695</b>	<b>679,242</b>

**NOTES TO CONSOLIDATED CONDENSED FINANCIAL STATEMENTS (CONTINUED)****NOTE 5: WARRANTS**

In July 2005, we issued warrants to purchase 125,000 shares of our common stock at an exercise price of \$0.584 per share to Capstone Investments as part of the investment banking agreement signed by the two parties. The warrants will expire in July 2008. Based upon the Black-Scholes calculation, stock-based compensation expense was recorded in the first quarter of fiscal 2006 for \$31,250. All of these warrants were exercised in the second quarter of fiscal 2007.

**NOTE 6: GOODWILL**

We had adopted SFAS No. 142 effective July 1, 2001, under which goodwill is no longer amortized but is subject to an annual impairment review or more frequently if deemed appropriate. We completed the goodwill impairment test as at April 1, 2007 for the Aftermarket business segment, as required by SFAS No. 142. We have concluded that there has not been an impairment of goodwill associated with the Aftermarket segment for the year ended June 30, 2007. The next impairment test will be conducted as at April 1, 2008.

**NOTE 7: SHARE CAPITAL**

During the first, second and fourth quarters of fiscal 2007, options to purchase 96,875, 345,001 and 25,000 shares of our common stock, respectively, were exercised. No options to purchase shares of our common stock were exercised in the third quarter of fiscal 2007 or the first quarter of fiscal 2008.

At the January 5, 2007 board meeting, options to purchase 140,000 shares of our common stock were awarded to the current directors from the 2003 Stock Plan and options to purchase 175,000 shares of our common stock were awarded to current employees (including executive officers) from the 2003 Stock Plan. Stock options to purchase 20,000 shares of our common stock were awarded to a new director from the 2003 Stock Plan at the February 8, 2007 board meeting. The options awarded to directors have exercise prices of \$1.10 per share and \$1.35 per share respectively [Black-Scholes fair value \$0.62 and \$0.76], which were the market values at the close of business on January 5, 2007 and February 8, 2007, vest immediately and are exercisable for five years from the date of grant. The options awarded to employees have an exercise price of \$1.10 per share [Black-Scholes fair value \$0.70], which was the market value at the close of business on January 5, 2007, vest after three years and have an expiry date of five years from the date of grant. With this grant, there remain options to purchase 37,500 shares of our common stock in the 2003 Stock Plan and options to purchase 3,875 shares of our common stock in the 2000 Stock Plan available for future issuance. The stock-based compensation expense for the options granted to directors has been recognized in the third quarter of fiscal 2007 [\$102,000]. The stock-based compensation expense for the options granted to employees is being recognized over the vesting period [\$9,196 in the current quarter and \$9,624 in subsequent quarters over the next three years].

**NOTE 8: EARNINGS PER SHARE**

Basic earnings per share is calculated based on the weighted average shares of common stock outstanding during the period. Diluted earnings per share is calculated based on the weighted average shares of common stock outstanding, plus the dilutive effect of stock options and warrants outstanding, calculated using the treasury stock method. Diluted loss per share is not calculated when the effect of calculation is anti-dilutive.

**NOTE 9: SEGMENT INFORMATION**

During fiscal 2004, we realigned our business activities on the basis of long-term contracts and components/spare parts. Internal reporting to support decision-making regarding the allocation of resources and evaluation of activities was realigned to be consistent with the alignment of the business. As such we commenced reporting to shareholders on the two business segments into which management now classifies the business – OEM systems and Aftermarket. The comparative segment information has been reclassified to be consistent with this presentation.

	<b>For the Three Months Ended September 30, 2007</b>	<b>For the Three Months Ended September 30, 2006</b>
	\$	\$
Income (loss) before provision for income taxes:		
- OEM systems	(408,178)	(208,595)
- Aftermarket	25,806	20,424
<b>Total</b>	<b>(382,372)</b>	<b>(188,171)</b>

**NOTE 10: CONTINGENT LIABILITY**

On October 6, 2005 a statement of claim was filed against our company in the Ontario Superior Court of Justice (Canada) by Abuma Manufacturing Limited, one of our vendors, in which they claimed additional charges for work performed and refute our claim for back charges on a specific project. The claim is for CAD 95,647 in respect of unpaid accounts, CAD 50,000 for aggravated, punitive and/or exemplary damages, interest on the past due accounts and costs of the action. It is our position that the claims are without merit and we

have filed a statement of defense and counter-claim. Each company has filed an affidavit of documents and discovery of TurboSonic has been conducted.

#### **NOTE 11: SUBSEQUENT EVENTS**

On October 16, 2007, a disposition of common stock from the Spink family trust holding company occurred to members of the family trust, with Edward F. Spink, Donald R. Spink, Sr. and his spouse purchasing 573,920, 50,640 and 50,640 shares respectively, at a share price of \$1.10.

#### **ITEM 2: MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION**

Forward-looking statements in this Report, including without limitation, statements relating to our plans, strategies, objectives, expectations, intentions and adequacy of resources, are made pursuant to the safe-harbor provisions of the Private Securities Litigation Reform Act of 1995. Readers are cautioned that such forward-looking statements involve risks and uncertainties, such as our dependence on environmental regulation and the concentration of our revenues among a small group of customers, which could cause actual results to differ materially from those expressed therein. In evaluating these statements, you should specifically consider the risks discussed in our Annual Report on Form 10-KSB for the year ended June 30, 2007 and other reports or documents that we have filed from time to time with the SEC.

We have focused sales and marketing and research and development activities on markets considered by us most likely to require our products, based on government regulations and related compliance timeframes. Our increasing investment in research and development has resulted in five patent applications, one of which has contributed to a successful bid by providing sufficient differentiation over our competitors; while these investments are expensed during the period in which they are made, they contribute to the long term success of our company by providing competitive solutions.

During the latter part of fiscal 2007 and the first quarter of fiscal 2008, significant bookings in the OEM systems business segment have been delayed by customers for a number of reasons, including marketplace confusion caused by recent court decisions and challenges regarding implementation of new National Emission Standards for Hazardous Air Pollutants ('NESHAP') for Plywood and Composite Wood and Boiler MACT ('maximum achievable control technology') regulations in the US. Current market information indicates a number of these projects will go ahead in calendar 2008 as clarifications are made with regard to the use of the 'low risk' provision for MACT compliance. Courts vacated the Boiler MACT rule that now needs to be rewritten by the EPA and re-submitted for publication in the Federal Register for comment. Booking activity is expected first with regard to those projects subject to the Composite Wood MACT rules and later for those projects under the Boiler MACT rules. A number of projects booked in the past fiscal year from the ethanol, wood, minerals processing and petrochemical industries have continued into the first quarter of fiscal 2008, with start-up currently commencing for a number of these projects.

#### **Three Months ended September 30, 2007 Compared with Three Months ended September 30, 2006**

OEM systems revenue increased by \$7,156 (0.3%) to \$2,228,595 for the three-month period ended September 30, 2007 from \$2,221,439 for the same period in fiscal 2007. The increase is the result of a slight increased revenue for WESP systems in the current quarter.

Aftermarket revenue increased by \$116,690 (12.7%) to \$1,032,981 for the three month period ended September 30, 2007 from \$916,291 for the same period one year earlier. The increased revenue is the result of increased shipments of nozzle components, for a new application of current technology, in the current quarter.

OEM systems costs increased by \$98,091 (5.1%) to \$2,005,487 for the three months ended September 30, 2007 from \$1,907,396 for the same period in fiscal 2007. The increased costs are the result of cost overruns for WESP projects largely completed in the current quarter. As a percentage of OEM systems revenue, the OEM systems cost increased to 90.0% for the three-month period ended September 30, 2007 from 85.9% for the same period in fiscal 2007 due to the same WESP project overruns..

Aftermarket costs increased by \$83,491 (14.2%) to \$669,993 for the three month period ended September 30, 2007 from \$586,502 for the same period one year earlier, largely as the result of the increased revenue discussed above. As a percentage of Aftermarket revenue, the Aftermarket costs increased to 64.9% for the three-month period ended September 30, 2007 from 64.0% for the same period in fiscal 2007. The higher ratio of costs recorded was due to lower than historical margins being achieved on component orders processed in this quarter due to competitive bidding pressures and in particular for evaporative cooling component orders.

Selling, general and administrative expenses increased \$164,474 (21.5%) to \$928,558 for the three month period ended September 30, 2007 from \$764,354 for the same period in fiscal 2007. The variance was the result of increased sales expenses (European office - \$10,000 and salary increases - \$33,000), together with increased insurance premiums - \$12,000 and new personnel - \$109,000 incurred in the current quarter. As a percentage of total revenue, selling, general and administrative expenses were 28.5% for the quarter ended September 30, 2007 and 24.4% for the same period one year earlier. Research and development costs were down \$59,924 to \$15,732 in the quarter ended September 30, 2007 from \$75,656 in the same period in fiscal 2007. This sizeable decrease in research and development costs is the result of the substantial completion prior to the current quarter of a test program to develop a new product offering involving our WESP technology with a potential for sales in multiple locations.

Loss before tax increased \$194,201 to \$382,372 from income before taxes of \$188,171 for the same period in fiscal 2007. There was a recovery of income taxes of \$145,160 in the three month period ended September 30, 2007 compared to no income tax expense in the same period one year ago.

An "other comprehensive income" of \$112,422 was recorded for the three months ended September 30, 2007, as compared to "other comprehensive income" of \$4,660 for the same period in fiscal 2007. The change in "other comprehensive income" between the

comparative quarters was the result of the fluctuation in the value of the Canadian dollar relative to the US dollar in the two fiscal periods, and the resulting changes in our balance sheet relative to Canadian dollar-denominated accounts.

### **Liquidity and Capital Resources**

Net cash was applied to operating activities of \$31,392 for the three-month period ended September 30, 2007 as compared to net cash applied to operating activities of \$588,151 for the same period in fiscal 2007. The net cash applied for the three-month period ended September 30, 2007 is primarily the result of the net loss and increased deferred income taxes (\$181,243), increased deferred contract costs and unbilled revenue (\$176,024) and decreased unearned revenue and contract advances (\$198,593) being partially offset by increased accounts payable (\$688,449). The net cash applied in the prior three-month period was the result of the net loss and an increase in accounts receivable/retentions (\$2,431,696) and deferred contract costs and unbilled revenue (\$337,836) partially offset by increased accounts payable (\$2,245,546).

At September 30, 2007, we had working capital of \$3,145,981, as compared to working capital at June 30, 2007 of \$3,455,180, a decrease of \$309,199. Our current ratio (current assets divided by current liabilities) was 2.05 and 2.51 as at September 30, 2007 and June 30, 2007, respectively.

Our contracts typically provide for progress payments based upon the achievement of performance milestones or the passage of time. Our contracts often provide for our customers to retain a portion of the contract price until the achievement of performance guarantees has been demonstrated. We endeavor to have our progress billings exceed our costs and estimated earnings on uncompleted contracts; however, it is possible that, at any point in time, costs and estimated earnings can exceed progress billings on uncompleted contracts, which would negatively impact cash flow and working capital. At September 30, 2007, "Deferred contract costs and unbilled revenue" exceeded "Unearned revenue and contract advances" by \$1,073,695, thereby negatively impacting cash flow. At June 30, 2007, "Deferred contract costs and unbilled revenue" exceeded "Unearned revenue and contract advances" by \$679,242. The variances are the result of unfavorable terms of payment with our current contracts in progress.

Our backlog at September 30, 2007 was approximately \$2.8 million, of which we believe approximately 99% will be shipped prior to the end of the current fiscal year.

At September 30, 2007, the cash and cash equivalents balance was \$2,498,828, which is a increase of \$46,118 compared to June 30, 2007. We have no outstanding debt. Based upon the current cash position, expected revenue for fiscal 2008, anticipated new OEM orders and an anticipated steady stream of Aftermarket orders, we believe that projected cash generated from operations will be sufficient to meet our cash needs through September 30, 2008.

### **Quantitative and Qualitative Information About Market Risk**

We do not engage in trading market risk sensitive instruments and do not purchase hedging instruments or "other than trading" instruments that are likely to expose us to market risks, either interest rate, foreign currency exchange, commodity price or equity prices risk. We have not entered into forward or future contracts, purchased options and entered into swaps. We have no outstanding debt, which could subject us to the risk of interest rate fluctuations.

### **ITEM 3: CONTROLS AND PROCEDURES**

Our management carried out an evaluation, with the participation of its Chief Executive Officer and Chief Financial Officer, of the effectiveness of our disclosure controls and procedures as of September 30, 2007. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were effective.

There has not been any change in our internal control over financial reporting that occurred during the quarter ended September 30, 2007 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

**PART II: OTHER INFORMATION**

**ITEM 1: LEGAL PROCEEDINGS**

Not applicable.

**ITEM 2: UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS**

Not applicable

**ITEM 3: DEFAULTS UPON SENIOR SECURITIES**

Not applicable

**Item 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS**

Not applicable

**ITEM 5: OTHER INFORMATION**

Not applicable

**ITEM 6: EXHIBITS**

Exhibit 31.1                      Rule 13a-14(a)/15d-14(a) Certifications  
Exhibit 32.1                      Section 1350 Certifications

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: November 14, 2007

**TURBOSONIC TECHNOLOGIES, INC.**

By: /s/ Carl A. Young \_\_\_\_\_

**Carl A. Young**  
**Chief Financial Officer**

## 302 Certification

I, Edward F. Spink, certify that:

1. I have reviewed this Form 10-QSB of TurboSonic Technologies, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2007

/s/ EDWARD F. SPINK  
Edward F. Spink  
Chief Executive Officer

302 Certification

I, Carl A. Young, certify that:

1. I have reviewed this Form 10-QSB of TurboSonic Technologies, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2007

/s/ CARL A. YOUNG  
Carl A. Young  
Chief Financial Officer

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of TurboSonic Technologies Inc., (the "Company"), on Form 10-QSB for the period ending September 30, 2007, as filed with the Securities and Exchange Commission, (the "Report"), I, Edward F. Spink, Chief Executive Officer of the Company, certify, pursuant to 18U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ EDWARD F. SPINK  
Edward F. Spink  
Chief Executive Officer  
November 14, 2007

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of TurboSonic Technologies Inc., (the "Company"), on Form 10-QSB for the period ending September 30, 2007, as filed with the Securities and Exchange Commission, (the "Report"), I, Carl A. Young, Chief Financial Officer of the Company, certify, pursuant to 18U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ CARL A. YOUNG  
Carl A. Young  
Chief Financial Officer  
November 14, 2007