



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

July 6, 2007

By U.S. Mail and Facsimile

Mr. James H. Hirst  
Chief Executive Officer  
Solpower Corporation  
307 East 22<sup>nd</sup> Street  
San Pedro, California 90731

**Re: Solpower Corporation**  
**Form 10-KSB for the Fiscal Year Ended March 31, 2005**  
**Form 10-KSB/A for the Fiscal Year Ended March 31, 2005**  
**Form 10-QSB for the Fiscal Quarter Ended June 30, 2005**  
**Form 10-QSB for the Fiscal Quarter Ended September 30, 2005**  
**Form 10-QSB for the Fiscal Quarter Ended December 31, 2005**  
**Form 10-KSB for the Fiscal Year Ended March 31, 2006**  
**Form 10-QSB for the Fiscal Quarter Ended June 30, 2006**  
**File No. 000-29780**

Dear Mr. Hirst:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief