

Mail Stop 3561

April 11, 2008

Jean-Christophe Hadorn  
Chief Executive Officer  
SES Solar Inc.  
129 Route de Saint-Julien,  
1228 Plan-les-Ouates  
Geneva Switzerland

**Re: SES Solar Inc.**  
**Form 8-K dated September 27, 2006 filed October 4, 2006 as amended**  
**November 16, 2006**  
**Form 10-QSB for September 30, 2006 filed November 20, 2006**  
**Form 10-KSB for December 31, 2006 filed May 16, 2007**  
**File No. 0-49891**

Dear Mr. Hadorn:

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

Sincerely,

H. Christopher Owings  
Assistant Director