



DIVISION OF
CORPORATION FINANCE

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

November 6, 2008

via U.S. mail

Seth Grae
Chief Executive Officer
Thorium Power, Ltd.
1600 Tysons Boulevard, Suite 550
McLean, VA 22102

**Re: Thorium Power, Ltd.
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A
Filed October 27, 2008
File No. 0-28543**

Dear Mr. Grae:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: L. Nicholson

via facsimile

Louis Bevilacqua, Esq.
(202) 663-8007