



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

October 22, 2007

**By US Mail and Facsimile**

Mr. Richard N. Jeffs  
Chief Executive Officer and CFO  
Brek Energy Corporation  
3388 Via Lido, 4<sup>th</sup> Floor  
Newport Beach, CA 92663

**Re: Brek Energy Corporation  
Form 10-KSB for the Fiscal Year Ended December 31, 2006  
Filed April 16, 2007  
File No. 000-27753**

Dear Mr. Jeffs:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief