



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 11, 2009

Mr. Bo Linton  
President  
Clean Energy and Power, Inc.  
409 North Pacific Coast Highway  
Suite 799  
Redondo Beach, California 90277

**Re: Clean Energy and Power, Inc.**  
**Item 4.01 Form 8-K**  
**Filed: July 23, 2009**  
**File No. 0-30448**

Dear Mr. Linton:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director