



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

May 26, 2009

Via U.S. Mail

Brent M. Cook  
Chief Executive Officer  
Raser Technologies, Inc.  
5152 North Edgewood Drive, Suite 200  
Provo, UT 84604

**Re: Raser Technologies, Inc.**  
**Form 10-K for fiscal year ended December 31, 2008**  
**File No. 001-32661**

Dear Mr. Cook:

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

Sincerely,

Kevin Vaughn  
Accounting Branch Chief