



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2011

Mr. Henry Fong  
Principal Executive Officer and  
Principal Financial Officer  
AlumiFuel Power Corp  
7315 East Peakview Avenue  
Englewood, CO 80111

**Re: AlumiFuel Power Corp  
Item 4.01 Form 8-K  
Filed February 18, 2011  
File No. 333-57946**

Dear Mr. Fong:

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

Sincerely,

Tabatha Akins  
Staff Accountant