

**Mail Stop 3561**

September 26, 2008

By U.S. Mail

Mr. Peter Wanner  
Chief Financial Officer  
First National Power Corporation  
219 – 227 Bellevue Way NE  
Bellevue, WA 98004

**Re: First National Power Corporation  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 333-62588**

Dear Mr. Wanner:

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

Sincerely,

William Thompson  
Accounting Branch Chief