



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 3, 2009

Mr. Raj-Mohinder S. Gurm  
Chief Financial Officer  
P2 Solar, Inc.  
Unit 204, 13569 – 76 Avenue  
Surry, British Columbia, Canada  
V3W 2W3

**RE: Form 8-K Item 4.01 filed August 5, 2009  
File No. 333-91190**

Dear Mr. Gurm:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker  
Staff Accountant