



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 3, 2008

VIA U.S. MAIL

Mr. Darryl S. Nakamoto
Chief Financial Officer
1075 Opakapaka Street
Kapolei, Hawaii 96707

**Re: Hoku Scientific, Inc.
Form 10-K for the year ended March 31, 2008
Filed June 6, 2008
File No. 000-51458**

Dear Mr. Nakamoto:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief