



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