



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 16, 2010

Mr. Darryl S. Nakamoto  
Chief Financial Officer  
Hoku Scientific, Inc.  
1288 Ala Moana Blvd, Ste. 220  
Honolulu, Hawaii 96814

RE: **Hoku Scientific, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**Filed June 15, 2009**  
**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,

Jeffrey Jaramillo  
Accounting Branch Chief