



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3010

April 9, 2010

Via U.S. Mail and Facsimile 702.363.6262

Mr. Ayaz Kassam
Chief Executive Officer and Principal Financial Officer
Superlattice Power, Inc.
420 N. Nellis Blvd.
Suite A3-146
Las Vegas, NV 89110

Re: Superlattice Power, Inc.
Form 10-K for the fiscal year ended July 31, 2009
Filed October 21, 2009
Item 4.01 Form 8-K
Filed January 8, 2010
File No. 0-50693

Dear Mr. Kassam:

We issued comment letters to the company on the Form 10-K for the fiscal year ended July 31, 2009 and on the Item 4.01 Form 8-K filed on January 8, 2010, with such letters dated November 11, 2009 and January 11, 2010, respectively. As of the date of this letter, the comments within these letters remain outstanding and unresolved. We expect you to contact us by April 19, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding requests or contact us by April 19, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Ayaz Kassam
Superlattice Power, Inc.
April 9, 2010
Page 2

You may contact the undersigned at 202.551.3573 if you have questions.

Sincerely,

Mark Rakip
Staff Accountant