



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

Mail Stop 3720

October 30, 2006

Stanley Chan
Scientific Energy, Inc.
27 Weldon Street
Jersey City, New Jersey 07306

**Re: Scientific Energy, Inc.
Preliminary Information Statement on Schedule 14C
Filed July 28, 2006
File No. 0-50559**

Dear Mr. Chan:

With respect to the above referenced filing, we have limited our review to the matters discussed with the staff on August 4, 2006.

Please respond to these comments by filing a revised preliminary information statement as appropriate. When you respond, please furnish a cover letter that keys your responses to our comments. If you believe that compliance with our comments is not appropriate, please provide the basis for your view in your response letter, which you should file electronically on EDGAR under the tag "CORRESP." Please also note the location of any material changes made in the materials for reasons other than in response to specific staff comments. Also, note the requirements of Rule 14c-5(e) of Regulation 14C.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Stanley Chan
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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact William Bennett, Staff Attorney, at (202) 551-3389 with any questions.

Sincerely,

/s/ William A. Bennett

for

Michele M. Anderson
Legal Branch Chief

cc: Via facsimile
Andrea Weinstein
Fax: (212) 480-0717