



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

September 13, 2010

Stanley Chan
Chief Executive Officer
Scientific Energy, Inc.
27 Weldon Street
Jersey City, NJ 07306

**Re: Scientific Energy, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed August 31, 2010
File No. 000-50559**

Dear Mr. Chan:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel