



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