



# Sea Breeze Power Corp.

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September 1, 2005

**VIA: Fax 202-772-9203**

United States  
Securities And Exchange Commission  
100 F Street, N.W.  
Washington, D.C. 20549

**ATTN: James Allegretto, Senior Assistant Chief Accountant**

Dear Mr. Allegretto,

**Re: Sea Breeze Power Corp., Vancouver Canada  
Your comment letter from August 25, 2005**

This letter serves as a summary of our phone response I had with Mr. Scott Ruggiero regarding the above-mentioned letter. After clarifying some questions to gain a general understanding of your comments we discussed our time frame to respond to your letter.

Due to overlapping vacation times of our staff involved in responding to your comments we discussed and understand that a written response by September 27, 2005 would be acceptable and gives us the opportunity to address your comments.

I like to thank Scott for his assistance and your understanding, please feel free to contact me at (604) 689-2991 ext.228.

Sincerely,  
**Sea Breeze Power Corp.**

per: Peter Kohl,  
Controller