



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