



Sea Breeze Power Corp.

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September 26, 2005

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

ATTN: James Allegretto, Senior Assistant Chief Accountant

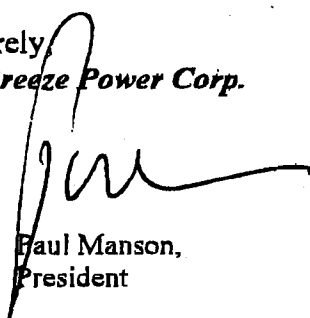
Dear Mr. Allegretto,

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

In response to your letter from August 25, 2005, please note the following written statement by Sea Breeze Power Corp., Vancouver, British Columbia acknowledging:

- it's responsibility for adequacy and accuracy of the disclosure in the filing;
- that 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
- that the Company will not assert staff comments as a defence in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,
Sea Breeze Power Corp.

per: 
Paul Manson,
President