



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2011

Via E-mail

Daryl J. Ehrmantraut  
Chief Executive Officer  
Quantum Solar Power Corp.  
3900 Paseo Del Sol, Suite A311  
Santa Fe, NM 87507

**Re: Quantum Solar Power Corp.  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Filed September 13, 2010  
Form 10-Q for the Fiscal Quarter Ended September 30, 2010  
Filed November 9, 2010  
File No. 000-52686**

Dear Mr. Ehrmantraut:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief