



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