



DIVISION OF
CORPORATION FINANCE

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

August 26, 2009

By Facsimile and U.S. Mail

Mr. Ralph Proceviat
Chief Financial Officer
Clean Power Concepts Inc.
Suite 1404 510 West Hastings Street
Vancouver, British Columbia
Canada V6B 1L8

**Re: Clean Power Concepts Inc.
Form 10-K for the Fiscal Year Ended June 30, 2008
Filed September 24, 2008
Response Letter Dated April 24, 2009
Response Letter Dated July 6, 2009
File No. 000-52035**

Dear Mr. Proceviat:

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

Sincerely,

Jill Davis
Branch Chief