



DIVISION OF
CORPORATION FINANCE

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

October 14, 2010

Mr. Ryan E. Hart
Director and Executive Chairman
TurkPower Corporation
100 Park Avenue Suite 1600
New York, NY 10017

**Re: TurkPower Corporation
Item 4.02 Form 8-K
Filed April 30, 2010
Item 4.02 Form 8-K
Filed July 13, 2010
File No. 000-52630**

Dear Mr. Hart:

We have completed our review of your Item 4.02 Form 8-K and amendment and have no further comments at this time on the specific issues raised.

Sincerely,

Ryan Rohn
Staff Accountant