



DIVISION OF
CORPORATION FINANCE

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

February 22, 2011

Ms. Ildiko Rozsa
Chief Financial Officer
Power of the Dream Ventures, Inc.
1095 Budapest
Soroksari ut 94-96
Hungary

**Re: Power of the Dream Ventures, Inc.
Amendment No. 1 to Form 10-K for the
Fiscal Year Ended December 31, 2009
Filed November 5, 2010
Amendment No. 3 to Form 10-Q for the
Fiscal Quarter Ended March 31, 2010
Filed December 23, 2010
Amendment No. 2 to Form 10-Q for the
Fiscal Quarter Ended June 30, 2010
Filed November 29, 2010
Form 10-Q for the Fiscal Quarter Ended September 30, 2010
Filed November 15, 2010
File No. 000-52289**

Dear Ms. Rozsa:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram
Legal Branch Chief