



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

Mr. Isaac H. Sutton  
President & Chief Financial Officer  
SavWatt USA, Inc.  
6801 Eastern Avenue, Suite 203  
Baltimore, MD 21224

**Re: SavWatt USA, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**Form 10-Q/A for the Fiscal Quarters Ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**File No. 000-52402**

Dear Mr. Sutton:

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

Sincerely,

John Cash  
Accounting Branch Chief