



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

Mail Stop 3030

June 1, 2009

Via U.S. Mail

Mr. Jack Mayer
President
Powersafe Technology Corp.
1400 Coney Island Avenue
Brooklyn, NY 11230

**RE: Powersafe Technology Corp.
Item 4.01 Form 8-K
Filed May 20, 2009
File No. 333-143645**

Dear Mr. Mayer:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief