



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2011

Frank Lamendola  
Chief Financial Officer  
TC Power Management Corp.  
501 Madison Avenue  
14<sup>th</sup> Floor  
New York, NY 10022

**Re: TC Power Management Corp.  
Form 10-K for Fiscal Year Ended  
August 31, 2010  
Filed November 29, 2010  
Form 8-K  
Filed January 13, 2011  
File No. 000-53232**

Dear Mr. Lamendola:

We issued comments to you on the above captioned filings on April 4, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 19, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 19, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Jennifer Monick, Senior Staff Accountant, at 202-551-3295 or me at 202-551-3629 if you have questions.

Sincerely,

Kevin Woody  
Branch Chief