



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

Mail Stop 3030

May 11, 2010

Via U.S. Mail

Mr. Harvey Judkowitz
Chief Executive Officer
Photovoltaic Solar Cells, Inc.
c/o Sichenzia Ross Friedman Ference LLP
61 Broadway, 32nd Floor
New York, NY 10006

Re: Photovoltaic Solar Cells, Inc.
Form 10-K for fiscal year ended February 28, 2009
Filed May 29, 2009
File No. 0-52735

Dear Mr. Judkowitz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief