



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

via U.S. mail and facsimile

Mr. Gary Reed, Chief Executive Officer
Alternative Energy Partners, Inc.
1365 N. Courtenay Parkway, Suite A
Merritt Island, FL 32953

**RE: Alternative Energy Partners, Inc.
 Form 8-K Item 4.01
 Filed September 27, 2010
 Form 8-K/A Item 4.01
 Filed November 30, 2010
 File No. 333-154894**

Dear Mr. Reed:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant