

Mail Stop 4720

July 24, 2009

Colleen Foyo  
President  
Bhakti Capital Corp.  
1560 Calais Dr., Miami, Florida

**Re: Bhakti Capital Corp.  
Form 10-12G  
Filed June 10, 2009  
File No. 000-53695**

Dear Ms. Foyo:

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

Sincerely,

Michael R. Clampitt  
Staff Attorney

CC: By Fax: (509) 351-6244  
Michael H. Hoffman, Esq.  
Law Offices of Michael H. Hoffman, P.A.