

Mail Stop 6010

March 17, 2006

John Brewer
Chief Executive Officer
Garb Oil & Power Corporation
1588 South Main Street, Suite 200
Salt Lake City, Utah 84115

**Re: Garb Oil & Power Corporation
Revised Preliminary Information Statement
Filed March 10, 2006
File No. 0-14859**

Dear Mr. Brewer:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Purpose of the Increase in Authorized Capital, page 4

1. Please refer to prior comment 3. Please clarify whether the statement in the second paragraph on page 5 that "Generally speaking the per share values are one-half of the low bid price on the date of the issuance" applies only to transaction discussed in that paragraph or to the other issuances on pages 4 and 5.
2. Please refer to prior comments 4 and 5. Please tell us how you intend to repay your debt obligations and the accrued salary since 1991 of your chief executive officer and former president mentioned in amendment no. 1 to your information statement.

3. Please tell us why you removed the disclosure that several of the loans mentioned on page 5 became part of the October 7 loan. Also tell us why you changed the dates of the transactions.

As appropriate, please revise your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the revised filing to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Tom Jones at (202) 551-3602 or me at (202) 551-3617 if you have questions.

Sincerely,

Russell Mancuso
Branch Chief