



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 24, 2009

VIA U.S. MAIL

Mr. Mark L. Meriwether  
President and Director  
Oak Ridge Micro-Energy, Inc.  
275 Midway Lane  
Oak Ridge, Tennessee 37830

**Re: Oak Ridge Micro-Energy, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Filed April 15, 2008**  
**Form 10-Q/A for the period ended March 31, 2008**  
**Form 10-Q/A for the period ended June 30, 2008**  
**Form 10-Q for the quarter ended September 30, 2008**  
**File No. 000-50032**

Dear Mr. Meriwether:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief