

Mail Stop 6010

October 20, 2008

George Chen  
Chief Executive Officer and Principal Accounting Officer  
Current Technology Corporation  
800 West Pender Street, Suite 1430  
Vancouver, B.C. Canada V6C2V6

**Re: Current Technology Corporation**  
**Form 20-F for the fiscal year ended December 31, 2007**  
**Filed July 11, 2008**  
**File No. 000-19846**

Dear Mr. Chen:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief