

**Mail Stop 3561**

September 18, 2008

By U.S. Mail

Mr. Michael Forster  
Chief Executive Officer  
Power-Save Energy Co  
3940-7 Broad Street, #200  
San Luis Obispo, CA 93401

**Re: Power-Save Energy Co  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 0-30215**

Dear Mr. Forster:

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

Sincerely,

William Thompson  
Accounting Branch Chief