



DIVISION OF
CORPORATION FINANCE

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

February 28, 2012

Via U.S. Mail

Michael Forster
Principal Executive Officer
Power-Save Energy Company
3940-7 Broad Street, #200
San Luis Obispo, CA 93401

**Re: Power-Save Energy Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed April 13, 2011
Amendment No. 1 to
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed December 23, 2011
Form 10-Q for the Quarterly Period Ended June 30, 2011
Filed August 10, 2011
Form 10-Q for the Quarterly Period Ended September 30, 2011
Filed November 14, 2011
File No. 000-30215**

Dear Mr. Forster:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew Mew

Andrew Mew
Accounting Branch Chief