



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

Mail Stop 6010

March 19, 2009

Via Facsimile and U.S. Mail

Mr. David Szostak  
President  
PetroAlgae Inc.  
1901 S. Harbor City Blvd., Suite 300  
Melbourne, FL 32901

**Re: PetroAlgae Inc.  
Form 10-K for the year ended December 31, 2007  
Filed June 18, 2008  
File No. 0-24836**

Dear Mr. Szostak:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief