

Mail Stop 3561

November 6, 2008

BY U.S. MAIL and FACSIMILE

Mr. Balwinder Samra
President and Chief Executive Officer
BALQON CORPORATION
1701 E. Edinger, Unit E-3
Santa Ana, California 92705

**Re: Balqon Corporation (f/k/a BMR Solutions, Inc.)
Item 4.01 Form 8-K
Filed October 30, 2008
File No. 0-52337**

Dear Mr. Samra:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton
Staff Accountant