



DIVISION OF
CORPORATION FINANCE

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

July 29, 2010

Via U.S. Mail and Facsimile 702.363.6262

Mr. Ayaz Kassam
Chief Executive Officer and Principal Financial Officer
Superlattice Power, Inc.
420 N. Nellis Blvd.
Suite A3-146
Las Vegas, NV 89110

**Re: Superlattice Power, Inc.
Form 10-K for fiscal year ended July 31, 2008
Filed October 29, 2008
Form 10-K for fiscal year ended July 31, 2009
Filed October 22, 2009
File No. 000-50693**

Dear Mr. Kassam:

We have completed our review of each of the above Form 10-Ks and related filings and do not, at this time, have any further comments.

Sincerely,

Tom Kluck
Legal Branch Chief