

May 8, 2008

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

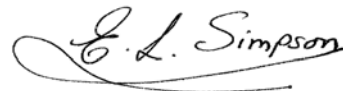
Mr. Paul S. Moller
President
Moller International, Inc.
1122 Research Park Drive
Davis, California 95616

Re: Form 8-K filed April 4, 2008
Form 8-K filed May 7, 2008
File No.: 0-33173

Dear Mr. Moller:

We have completed our review of your Forms 8-K noted above and do not, at this time, have any further comments.

Sincerely,

A handwritten signature in cursive script that reads "E. L. Simpson". The signature is written in black ink and is positioned above the typed name and title.

Effie Simpson
Staff Accountant