

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

November 6, 2008

via U.S. mail

Seth Grae Chief Executive Officer Thorium Power, Ltd. 1600 Tysons Boulevard, Suite 550 McLean, VA 22102

**Re:** Thorium Power, Ltd.

Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A

Filed October 27, 2008

File No. 0-28543

Dear Mr. Grae:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director

cc: L. Nicholson

via facsimile

Louis Bevilacqua, Esq. (202) 663-8007