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

Mail Stop 3030

September 15, 2009

Via U.S. Mail

Mr. Guy Ofir
President
Easy Energy, Inc.
Suite 105 – 5348 Vegas Drive
Las Vegas, NV 89108

Re: Easy Energy, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 27, 2009
File No. 0-53002

Dear Mr. Ofir:

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