Eugene E. Eichler Interim Chief Financial Officer Save the World Air, Inc. 235 Tennant Avenue Morgan Hill, CA 95037

Re: Save the World, Inc.

File No. 000-29185

Form 10-K: For the fiscal year ended December 31, 2008 Form 10-Q: For the quarterly period ended June 30, 2009

Dear Mr. Eichler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief