

November 28, 2005

Mr. Ross McGroarty
Chairman/Secretary
Byron Global Corp.
2045 Lakeshore Blvd. W., Suite 3903
Toronto, Ontario M8V 2Z6
Canada

**Re: Byron Global Corp.
Form 20-F for the year ended December 31, 2004
Form 6-K/A for the quarter ended June 30, 2005
File No. 000-30194**

Dear Mr. McGroarty:

We have completed our review of your Form 20-F, Forms 6-K and related filings and have no further comments at this time.

Sincerely,

Joseph Foti
Senior Assistant Chief Accountant