

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