



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

October 13, 2010

via U.S. mail and facsimile

Terri Hourigan, President and Director
Empyrean Holdings, Inc.
500 N Rainbow, Suite 300
Las Vegas, NV 89107

**RE: Empyrean Holdings, Inc.
Item 4.02 Form 8-K
Filed September 24, 2010
File No. 30118**

Dear Mr. Hourigan:

We have completed our review of your Item 4.02 Form 8-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief