



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 30, 2007

Seymour Holtzman
Chief Executive Officer and Director
George Foreman Enterprises, Inc.
100 N. Wilkes-Barre Blvd., 4th Floor
Wilkes-Barre, PA 18702

Re: George Foreman Enterprises, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed July 27, 2007
File No. 0-26585

Dear Mr. Holtzman:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director