

Mail Stop 4561

December 19, 2006

Ken Chu
501 Alliance Avenue, Suite 400
Toronto, Ontario M6N 2J1

**Re: Empire Global Corp.
Form 10-KSB/A for Fiscal Year Ended December 31, 2005
Form 10-QSB/A for Fiscal Quarters Ended March 31, 2006 and June
30, 2006
Filed May 26, 2006
Form 8-K
Filed November 3, 2005
File No. 000-50045**

Dear Mr. Chu:

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

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3413 you have questions.

Sincerely,

Cicely LaMothe
Accounting Branch Chief