



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 19, 2009

**Via: US Mail and Fax**

Mr. Edward Gallagher, Director  
Global Peopleline Telecom, Inc.  
407-1270 Robson Street  
Vancouver, B.C., Canada V6E 3Z6

**Re: Global Peopleline Telecom Inc.  
Item 4.01 of Form 8-K  
Filed on February 9, 2009  
File No. 0-26559**

Dear Mr. Gallagher:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French  
Accountant Branch Chief