

Mail Stop 3561

December 3, 2007

Via Fax & U.S. Mail

Mr. Joseph Valenzano  
President and Chief Executive Officer  
EP Global Communications, Inc.  
c/o Exceptional Parent (EP) Magazine  
416 Main Street  
Johnstown, PA 15901

**Re: EP Global Communications, Inc.**  
**Form 10-KSB for the year ended December 31, 2006**  
**Filed April 16, 2007**  
**File No. 000-30797**

Dear Mr. Valenzano:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief