



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2010

Gianfranco Gracchi  
Chief Executive Officer  
Ghost Technology, Inc.  
20801 Biscayne Blvd., Suite 403  
Aventura, FL 33180

**Re: Ghost Technology, Inc.**  
**Amendment 2 to Registration Statement on Form 10**  
**Filed August 20, 2010**  
**File No. 000-31705**

Dear Mr. Gracchi:

We have completed our review of your amended filing and have no further comments at this time.

Sincerely,

Mark P. Shuman  
Branch Chief - Legal

cc: Via Facsimile: (561) 478-7077  
Michael D. Harris, Esq.  
Harris Cramer LLP