

Mail Stop 4561

June 17, 2008

Mr. Edmund J. Gorman
Chief Financial Officer
Global Earth Energy, Inc.
534 Delaware Avenue, Suite 412
Buffalo, NY 14202

**Re: Global Earth Energy, Inc.
Form 10-KSB/A for the year ended December 31, 2007
Filed February 30, 2008
Forms 10-QSB for the periods ended November 30, 2007,
and February 29, 2008
File No. 0-31343**

Dear Mr. Gorman:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB/A for the Fiscal Year Ended August 31, 2007

Report of Independent Registered Public Accounting Firm, page F-1

1. Please amend your Form 10-KSB to provide an audit report that is dated and indicates the city and state where issued. Refer to Article 2 of Regulation S-X.

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Notes to Consolidated Financial Statements, page F-7

Note P – Restatement of Prior Year Financials, page F-14

2. We note you did not file an Item 4.02 Form 8-K related to the restatement of your financial statements for the fiscal year ended August 31, 2006. Please tell us how you analyzed the significance of your restatement in concluding an Item 4.02 Form 8-K was not required or file this Form 8-K immediately.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filing.

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You may contact Jonathan Wiggins at (202) 551-3694 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Daniel L. Gordon
Branch Chief