

Mail Stop 4561

July 3, 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 completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief