



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 30, 2010

Via U.S. Mail and Fax

Mr. Bruce Widener
Chief Executive Officer
Beacon Enterprise Solutions Group, Inc
1311 Herr Lane, Suite 205
Louisville, KY 40222

**RE: Beacon Enterprise Solutions Group, Inc
Form 10-K for the fiscal year ended September 30, 2009
Filed December 29, 2009
File No. 000-31355**

Dear Mr. Widener:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director