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PLEASE DELIVER TO: Matt Franker- (202) 942-9531

FROM: Mark Berman

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please call Pam Phillips at (918) 586-5698.

COMMENTS: Matt, in connection with our telephone conversation earlier today regarding the comment letter for Global Power Equipment Group Inc., please be advised that we will modify our response letter prior to its submission via Edgar to add the following statement to our response to comment no. 1:

"In addition, the Company confirms supplementally that the aggregate market value of the voting stock held by non-affiliates, based on the closing price of the common stock on December 22, 2004, the last business day prior to the filing of the Registration Statement, as reported by the New York Stock Exchange, exceeded \$75 million."

Please call if you need any additional information.

Regards,

Mark Berman

cc: Candice Cheeseman - 274-2367
Mike Hanson - 274-2355
Jim Wilson - 274-2355
Robert Melgaard

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