



DIVISION OF
CORPORATION FINANCE

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

August 16, 2010

Mr. David L. Keller
President and Chief Executive Officer
Global Power Equipment Group Inc.
6120 S. Yale, Suite 1480
Tulsa, OK 74136

Re: **Global Power Equipment Group Inc.**
Registration Statement on Form 10
Filed April 30, 2010
File No. : 1-16501

Dear Mr. Keller:

We have completed our review of your filing and do not have any further comments at this time.

Very truly yours,

Errol Sanderson
Financial Analyst