



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 7, 2009

Mr. Steven Paulik  
Interim Chief Financial Officer  
Global Energy Holdings Group, Inc.  
3348 Peachtree Road, NE  
Suite 250, Tower Place 200  
Atlanta, GA 30326

RE: **Form 8-K Item 4.01 filed September 29, 2009**  
**Form 8-K/A Item 4.01 filed October 5, 2009**  
**File #1-32918**

Dear Mr. Paulik:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant