



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 7, 2008

Kevin R. Keating, CEO  
Catalyst Lighting Group, Inc.  
PO Box 644220  
Vero Beach, Florida 32964

**Re: Catalyst Lighting Group Inc.  
Amendment No. 2 to Registration Statement on Form 10-SB  
Filed January 24, 2008  
File No. 000-50385**

Dear Mr. Keating:

We have completed our review of your Form 10-SB and related amendments and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Frederic M. Schweiger  
Fax (630) 692-0647