

Mail Stop 3561

January 25, 2010

Mr. Kevin R. Keating  
Chief Executive Officer  
Catalyst Lighting Group, Inc.  
190 Lakeview Way  
Vero Beach, FL 32963

**Re: Catalyst Lighting Group, Inc.  
Form 10-K for Fiscal Year Ended  
September 30, 2009  
File No. 000-50385**

Dear Mr. Keating:

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

Sincerely,

Brian K Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services