



DIVISION OF
CORPORATION FINANCE

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

December 22, 2010

Via U.S. Mail and Facsimile (949) 258-5379

Eric Stoppenhagen
President
Catalyst Lighting Group, Inc.
1328 West Balboa Boulevard Suite C.
Newport Beach, CA 92661

Re: Catalyst Lighting Group, Inc.
Form 8-K Item 4.01
Filed December 10, 2010
File No. 000-50385

Dear Mr. Stoppenhagen:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief