



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 26, 2008

Mr. Paul Fishkin  
EN2GO International, Inc.  
2921 W. Olive Ave.  
Burbank, CA 91505

**Re: EN2GO International, Inc.**  
**Form 10-K for the year ended August 31, 2008**  
**Filed December 15, 2008**  
**Form 10-Q for the fiscal quarter ended November 30, 2008**  
**File No. 0-50480**

Dear Mr. Fishkin:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief