



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 17, 2010

Mr. Chip Hackley, Chief Executive Officer  
Gazoo Energy Group, Inc.  
2569 McCabe Way  
Irvine, California 92614

**Re:   Gazoo Energy Group, Inc.**  
**Item 4.01 Form 8-K**  
**Filed February 8, 2010**  
**Item 4.01 Form 8-K**  
**Filed January 13, 2010**  
**Item 4.01 Form 8-K/A**  
**Filed February 8, 2010**  
**Item 4.01 Form 8-K/A**  
**Filed March 17, 2010**  
**File No. 000-50389**

Dear Mr. Hackley:

We have completed our review of your Item 4.01 Forms 8-K and Item 4.01 Forms 8-K/A and do not, at this time, have any further comments.

Sincerely,

Heather Clark  
Staff Accountant