

MAIL STOP 3561

February 7, 2007

Mr. James Mulford, President
Global Envirotech, Inc.
112 N. Rubey Dr., Suite 180
Golden, Colorado 80403

Re: Global Envirotech, Inc
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed March 30, 2006
File Number 000-50162

Dear Mr. Mulford:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth
Companies