



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 10, 2009

Mr. John Adair  
Chief Executive Officer  
Green Energy Holding Corp.  
2101 N.W. Boca Raton Blvd, Suite 1  
Boca Raton, FL 33431

RE: **Form 8-K Item 4.01 filed February 25, 2009**  
**File #0-52631**

Dear Mr. Adair:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Mindy Hooker  
Staff Accountant