



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 20, 2008

Ms. Denise D. Smith
Chief Executive Officer and Chief Financial Officer
Silver Pearl Enterprises, Inc.
1541 E. Interstate 30
Rockwall, Texas 75087

**RE: Silver Pearl Enterprises, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
Amendment No. 2 to Form 10-K for Fiscal Year Ended December 31,
2007
Filed October 8, 2008
File No. 333-124837**

Dear Ms. Smith:

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

Sincerely,

William Thompson
Branch Chief