

Room 4561

May 23, 2008

Mr. Tony Tracy  
President  
Perf-Go Green Holdings, Inc.  
645 Fifth Avenue  
New York, New York 10022

**Re: Perf-Go Green Holdings, Inc.  
Forms 8-K Filed May 16, 2008  
File No. 333-141054**

Dear Mr. Tracy,

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief