

Mail Stop 4561

October 23, 2009

Maria C. Maz
Chief Executive Officer
Waste to Energy Group, Inc.
2829 Bird Avenue, Suite 12
Miami, FL 33133

**Re: Waste to Energy Group, Inc.
Item 4.01 Form 8-K & Item 4.01 Form 8-K/A
Filed September 24, 2009 and October 9, 2009, respectively
File No. 000-53489**

Dear Ms. Maz:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief

cc: Ruairidh Campbell, Esq.
Orsa & Company
(512) 462-3328