



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2012

Via U. S. mail  
Mr. Eric Takamura  
Chief Executive Officer  
Nugen Holdings, Inc.  
44645 Guilford  
Suite 201  
Ashburn, Virginia 20147

**Re: Nugen Holdings, Inc.**  
**Form 10-K for the Year Ended September 30, 2011**  
**Filed January 13, 2012**  
**File No. 000-52865**

Dear Mr. Takamura:

We issued comments on the above captioned filing on September 25, 2012. On October 16, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Julie Sherman at (202) 551-3640 or Kevin Vaughn, Accounting Branch Chief, at (202) 551-3643. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant, at (202) 551-3671.

Sincerely,

/s/ Kevin L. Vaughn for

Amanda Ravitz  
Assistant Director