

Mail Stop 3010

July 14, 2009

Via U.S. Mail and Facsimile 908.497.1097

Mr. Carlos E. Agüero  
Chairman and Director  
Beacon Energy Holdings, Inc.  
186 North Avenue East  
Cranford, NJ 07016

**Re: Beacon Energy Holdings, Inc.  
Item 4.01 Form 8-K  
Filed July 13, 2009  
Item 4.01 Form 8-K/A  
Filed July 13, 2009  
File No. 333-147261**

Dear Mr. Agüero:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant