



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 20, 2009

Mr. Craig Brown
Chief Financial Officer
Waste2Energy Holdings, Inc.
1185 Avenue of the Americas, 20th Floor
New York, NY 10036

**RE: Waste2Energy Holdings, Inc.
Item 4.01 Form 8-K
Filed September 9, 2009
File No. 333-151108**

Dear Mr. Brown:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant