



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 12, 2009

Mr. William Tay
President
Glacier Enterprises, Inc.
P.O. Box 42198
Philadelphia, PA 19101

**Re: Glacier Enterprises, Inc.
Amendment No. 2 to Registration Statement on Form 10
Filed July 29, 2009
File No. 000-53686**

Dear Mr. Tay:

We have completed our review of your Registration Statement on Form 10, as amended on July 29, 2009, and have no further comments at this time.

Sincerely,

Amanda Ravitz
Branch Chief – Legal

cc: William Tay
Via facsimile (917) 591-2648