



DIVISION OF  
CORPORATION FINANCE

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

Gerard Werner  
President  
Global Green Holdings, Limited  
2208 Pershing Avenue  
Sheboygan, WI 53083

December 3, 2010

**Re: Global Green Holdings, Limited  
Form 10  
Filed September 28, 2010 as amended November 12, 2010 and December 3,  
2010  
File No. 000-54134**

Dear Mr. Werner:

We have completed our review of your Form 10 and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director