



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2015

Via E-mail

Christopher Daniels  
Chief Executive Officer  
EFH Group, Inc.  
77 Water Street, 7th Floor  
New York, NY 10005

**Re: EFH Group, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed March 12, 2014  
File No. 000-55175**

Dear Mr. Daniels:

We have limited our review of your filing to the issue addressed in the following comment.

Please respond to this letter by amending your filing and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to our comment, we may have additional comments.

Amendment to the Company's Articles of Incorporation to authorize 10,000,000 preferred shares, page 6

1. We note that your board of directors and majority stockholders have approved an amendment to the company's articles of incorporation to authorize 10,000,000 preferred shares, resulting in additional authorized but unissued shares. Please expand your disclosure to describe any specific plans, arrangements or understandings, whether written or oral, to issue any of the shares that will be newly available as a result of the amendment to the company's articles of incorporation.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Christopher Daniels  
EFH Group, Inc.  
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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Christina De Rosa at (202) 551-3577, Bryan Pitko at (202) 551-3203 or me at (202) 551-3715 with any questions.

Sincerely,

*/s/ Bryan J. Pitko for*

Jeffrey P. Riedler  
Assistant Director

cc: Via E-mail  
Zachary Walker  
J.M. Walker & Associates  
7841 South Garfield Way  
Centennial, CO 80122