

Mail Stop 3561

April 9, 2009

BY U.S. MAIL and FACSIMILE

Dr. Nataliya Hearn  
President  
ELEMENT 21 GOLF COMPANY  
200 Queens Quay East, Unit #1  
Toronto, Ontario, Canada MKA 4K9

**Re: Element 21 Golf Company  
Item 4.01 Form 8-K, filed April 3, 2009  
File No. 0-15260**

Dear Dr. Hearn:

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

Sincerely,

Beverly A. Singleton  
Staff Accountant