



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

April 30, 2008

Mr. Salim Ghafari  
Chief Financial Officer  
Global Environmental Energy Corp. (Bahamas)  
P.O. Box CB-13277  
Cable Beach Nassau Bahamas

**Re: Global Environmental Energy Corp. (Bahamas)**  
**Form 20-F for Fiscal Year Ended May 31, 2007**  
**Filed January 16, 2008**  
**Form 20-F for Fiscal Year Ended May 31, 2006, as amended**  
**Filed December 13, 2006 and May 24, 2008**  
**File No. 0-32861**

Dear Mr. Ghafari:

We have completed our review of your Forms 20-F and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson  
Branch Chief

cc: David M. Kaye, Esq., Kaye Cooper Fiore Kay & Rosenberg, LLP