



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

DIVISION OF
CORPORATION FINANCE

December 1, 2011

Via E-mail

Adam Adler
Chief Executive Officer
Double Eagle Holdings, Ltd.
20900 NE 30th Avenue, Eighth Floor
Aventura, FL 33180

**Re: Double Eagle Holdings, Ltd.
Preliminary Information Statement on Schedule 14C
Filed November 23, 2011
File No. 000-22991**

Dear Mr. Adler:

As of November 25, 2011, we have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Angela McHale

Angela McHale
Attorney-Advisor