



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 26, 2008

Mr. Paul Fishkin
EN2GO International, Inc.
2921 W. Olive Ave.
Burbank, CA 91505

Re: EN2GO International, Inc.
Form 10-K for the year ended August 31, 2008
Filed December 15, 2008
Form 10-Q for the fiscal quarter ended November 30, 2008
File No. 0-50480

Dear Mr. Fishkin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson
Accounting Branch Chief