

Mail Stop 3561

May 27, 2009

Katherine Ostruszka  
Chief Financial Officer  
Marine Growth Ventures, Inc.  
405-A Atlantis Road, Suite 110  
Cape Canaveral, Florida 32920

**Re: Marine Growth Ventures, Inc.**  
**File No. 333-128077**  
**Form 10-KSB: For the fiscal year ended December 31, 2007**  
**Form 10-Q: For the quarterly period ended September 30, 2008**  
**Form 8-K furnished February 13, 2009**

Dear Ms. Ostruszka:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief