

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