

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

EMPYREAN HOLDINGS, INC

CIK: **1076886** | IRS No.: **880413417** | State of Incorporation: **NV** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **3357** Drawing & insulating of nonferrous wire

Mailing Address
11200 WESTHEIMER
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HOUSTON TX 77042

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HOUSTON TX 77042
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April 29, 2005

via U.S. mail and facsimile

Robert L. Lee
President and Director
Empyrean Holdings, Inc.
2537 S.Gessner, Suite 114
Houston, Texas 77063

RE: Form 10-KSB for the fiscal year ended December 31, 2004
File No. 0-30118

Dear Mr. Lee:

We have reviewed these filings and have the following comments. If you disagree with a comment, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure.

After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

FORM 10-KSB FOR THE YEAR ENDED DECEMBER 31, 2004

Item 1. Description of Business
Controls and Procedures

1. Your controls and procedures section should be presented in

Item

8A. In addition, under Item 307 of Regulation S-B you are required

to evaluate the effectiveness of your disclosure controls and procedures as of the end of the period covered by the report. In addition, disclosure controls and procedures are now defined in Exchange Act Rules 13a-15(e) and 15d-15(e). Finally, Item 308(c) of

Regulation S-B requires you to disclose whether there have been any

changes in your internal controls and procedures during the most recent quarter, rather than subsequent to the end of the period. Please amend your December 31, 2004 Form 10-KSB to include the Item

8A disclosures and include current certifications prepared in the manner described in Items 601(b)(31) and (32) of Regulation S-B. Please ensure that these certifications are signed by both your principal executive officer and your principal financial officer and

that you clearly indicate in the person's title below the signature

line for each certification which person holds each position.

Please

be sure to refile the entire Form, when you file the amendment.

See

also SEC Release No. 33-8238, which was effective August 14, 2003.

FORM 8-K FILED APRIL 13, 2005

Item 2.01 Completion of Acquisition or Disposition of Assets

2. You indicate under Item 1 of your Form 10-KSB for the year ended

December 31, 2004 that Empyrean Holdings has no ongoing business operations. Thus, it appears Empyrean Holdings is a public shell company. You indicate in your Form 8-K that you issued 200 million

shares of Empyrean's common stock to Tradewinds International, a private company that is active in the real estate consulting business. The 200 million shares you issued represent substantially

more shares than the 49 million you had outstanding as of December 31, 2004. Please tell us how you determined that you did not need to

file a Form 8-K12G3 - Successor issuer notification under Section 12g3. This type of a Form 8-K is commonly called a "backdoor" registration statement. See the "Blank Check" Companies section on

page 44 of the Current Issues and Rulemaking Projects in the Division

of Corporation Finance dated November 14, 2000, which is available

on
our website, www.sec.gov for more information. Please file the
Form
8-K12G3 right away if you determine that it should have been
filed.

* * * *

Please respond to these comments within 10 business days, or
tell us when you will provide us with a response. Please provide
us
with a supplemental response letter that keys your responses to
our
comments and provides any requested supplemental information.
Detailed letters greatly facilitate our review. Please file your
supplemental response on EDGAR as a correspondence file. Please
understand that we may have additional comments after reviewing
your
responses to our comments.

We urge all persons who are responsible for the accuracy and
adequacy of the disclosure in the filings reviewed by the staff to
be
certain that they have provided all information investors require
for
an informed decision. Since the company and its management are in
possession of all facts relating to a company's disclosure, they
are
responsible for the accuracy and adequacy of the disclosures they
have made.

In connection with responding to our comments, please
provide,
in writing, a statement from the company acknowledging that:
* the company is responsible for the adequacy and accuracy of the
disclosure in their filings;
* staff comments or changes to disclosure in response to staff
comments do not foreclose the Commission from taking any action
with
respect to 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.

In addition, please be advised that the Division of
Enforcement
has access to all information you provide to the staff of the
Division of Corporation Finance in our review of your filing or in

response to our comments on your filing.

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 824-5524 or, in his absence, to the undersigned at (202) 942-1774.

Sincerely,

Rufus Decker
Branch Chief

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Mr. Robert L. Lee
April 29, 2005
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0510

DIVISION OF
CORPORATION FINANCE