



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

September 2, 2008

Mr. Ed Caminos
Chief Financial Officer
BPZ Resources, Inc.
580 Westlake Park Blvd., Suite 525
Houston, Texas 77079

Re: BPZ Resources, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 001-12697

Dear Mr. Caminos:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief