



DIVISION OF
CORPORATION FINANCE

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

February 4, 2011

Mark Klok
Chief Executive Officer
Fuelstream, Inc.
10757 South River Front Parkway, Suite 125
South Jordan, UT 84095

Re: Fuelstream, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
Form 10-Q for the quarter ended March 31, 2010
Filed May 13, 2010
Form 10-Q for the quarter ended September 30, 2010
Filed November 15, 2010
File No. 333-14477

Dear Mr. Klok:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief