



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

June 17, 2009

Ms. Kara B. Jenny  
Chief Financial Officer  
Bleufly, Inc.  
42 West 39<sup>th</sup> Street  
New York, New York 10018

**Re:   Bleufly, Inc.**  
**Item 4.01 Form 8-K**  
**Filed June 9, 2009**  
**File No. 001-14498**

Dear Ms. Jenny:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant