



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2010

Edward Mooney  
President and Chief Executive Officer  
Colombia Clean Power & Fuels, Inc.  
4265 San Felipe Street, Suite 1100  
Houston, TX 77027

**Re: Colombia Clean Power & Fuels, Inc.**  
**Item 4.01 Form 8-K**  
**Filed June 10, 2010**  
**File No. 0-32735**

Dear Mr. Mooney:

We issued comments to you on the above captioned filing on June 14, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 24, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by September 24, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Lisa Sellars at 202-551-3348 if you have any questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

William H. Thompson  
Accounting Branch Chief