



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2012

Via E-mail

James Carroll  
Chief Executive Officer  
Biomass Secure Power Inc.  
40218 Wellsline Road  
Abbotsford, BC Canada V3G 2K7

**Re: Biomass Secure Power Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Filed December 15, 2010  
File No. 333-70836**

Dear Mr. Carroll:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Stickel

John Stickel  
Attorney-Advisor