



DIVISION OF
CORPORATION FINANCE

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

December 30, 2010

via U.S. mail and facsimile

Mr. Fred M. Powell
Chief Financial Officer
BMP Sunstone Corporation
600 W. Germantown Pike
Suite 400
Plymouth Meeting, PA 19462

**Re: BMP Sunstone Corporation
Item 4.01 Form 8-K
Filed December 17, 2010
File No. 001-32980**

Dear Mr. Powell:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief