



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

David Gao, Chief Executive Officer
BMP Sunstone Corporation
600 W. Germantown Pike, Suite 400
Plymouth Meeting, PA 19462

Re: BMP Sunstone Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
File: 001-32980
Filed on March 15, 2010
Definitive Proxy Statement on Schedule 14A
File: 001-32980
Filed on April 1, 2010

Dear Mr. Gao:

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

Sincerely,

Assistant Director
John Reynolds