



DIVISION OF
CORPORATION FINANCE

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

January 27, 2011

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

Re: BMP Sunstone Corporation
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A
Filed on January 24, 2011
File: 001-32980

Dear Mr. Gao:

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

Sincerely,

/s/ James Lopez

John Reynolds
Assistant Director