



DIVISION OF
CORPORATION FINANCE

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

December 8, 2010

Mr. Jerome Mahoney
Chief Executive Officer and Chief Financial Officer
B Green Innovations, Inc.
750 Highway 34
Matawan, NJ 07747

Re: B Green Innovations, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Filed March 19, 2010
Form 10-K/A for the Fiscal Year ended December 31, 2009
Filed November 16, 2010
File No. 333-120490

Dear Mr. Mahoney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief