



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