



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

January 14, 2009

Mr. James G. Azlein
Chief Executive Officer and President
BPI Energy Holdings, Inc.
30775 Bainbridge Road, Suite 280
Solon, OH 44139

Re: BPI Energy Holdings, Inc.
Form 10-K for Fiscal Year Ended July 31, 2007
Filed October 29, 2007
Response Letters Dated August 27, 2008 and November 13, 2008
File No. 001-32695

Dear Mr. Azlein:

We have completed our review of your Form 10-K and related filings and, except for the following paragraph, have no further comments at this time.

We note that you have not filed your fiscal 2008 Form 10-K and first quarter fiscal 2009 Form 10-Q. We remind you of your obligation to file such reports in accordance with Regulation 13a-1 and Regulation 13a-13(a) of the Securities and Exchange Act of 1934, respectively, and urge you to promptly comply.

Sincerely,

Christopher J. White
Branch Chief