



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

February 4, 2009

Mr. Robert Galvin
Chief Financial Officer
Flex Fuels Energy, Inc.
30 St. Mary Axe
London, United Kingdom EC3A 8EP

Re: Flex Fuels Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 26, 2008
Form 10-Q for Fiscal Quarter Ended September 30, 2008
Filed November 14, 2008
Response Letter Dated December 31, 2008
File No. 000-52601

Dear Mr. Galvin:

We have completed our review of your filings and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief