



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 1, 2009

**via U.S. mail and facsimile**

Mr. Arnold Klann, Chief Executive Officer  
Bluefire Ethanol Fuels, Inc.  
31 Musick  
Irvine, CA 92618

**RE: Bluefire Ethanol Fuels, Inc.  
Form 8-K Item 4.01  
Filed May 11, 2009  
Form 8-K/A Item 4.01  
Filed May 22, 2009  
Form 8-K/A Item 4.01  
Filed June 1, 2009  
File No. 0-52361**

Dear Mr. Klann:

We have completed our review of your filing and amendments and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant