



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

July 28, 2008

Mr. David Lee  
Acting Chief Financial Officer  
BioSolar, Inc.  
27936 Lost Canyon Road, Suite 202  
Santa Clarita, California 91387

**Re: BioSolar, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**File No. 333-138910**

Dear Mr. Lee:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief