



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

May 26, 2010

Ms. Patricia Cohen
Chief Executive Officer
Blue Earth Solutions, Inc.
13511 Granville Ave.
Clermont, FL 34711

Re: Blue Earth Solutions, Inc.
Form 8-K/A
Filed May 19, 2010
Form 8-K
Filed May 19, 2010
Response Letter Dated May 19, 2010
File No. 333-140438

Dear Ms. Cohen:

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief