



DIVISION OF
CORPORATION FINANCE

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

“CORRECTED”

June 28, 2011

Via E-mail

Mr. Sam H. Lindsey, Jr.
Biofuels Power Corporation
20550 Townsen Blvd., Suite 250
Humble, Texas 77338

Re: Biofuels Power Corporation
Form 10-K for the fiscal year ended December 31, 2010
Filed April 15, 2011
File No. 0-52912

Dear Mr. Lindsey:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief