



DIVISION OF
CORPORATION FINANCE

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

April 28, 2011

Via E-mail

Mark Radom
Chief Carbon Officer and Counsel
Blue Sphere Corp.
35 Asuta Street
Even Yehuda, Israel 40500

**Re: Blue Sphere Corp.
Form 10-K
Filed December 28, 2010
File No. 333-147716**

Dear Mr. Radom:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief – Legal