



DIVISION OF
CORPORATION FINANCE

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

May 6, 2011

Dr. Luc Duchesne
President and Chief Executive Officer
Bio-Carbon Solutions International Inc.
103 Metig Street
Sault Ste Marie, Ontario
Canada P6A 5K9

**Re: Bio-Carbon Solutions International Inc.
Amended Form 8-K
Filed May 4, 2011
File No. 333-148546**

Dear Dr. Duchesne:

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

Sincerely,

/s/ John Harrington for

Assistant Director
Larry Spiegel

cc: Via facsimile to (705) 253-9572
Dr. Luc Duchesne
President and Chief Executive Officer