



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 5, 2016

Blue Earth, Inc.  
Robert Potts  
President  
235 Pine Street, Suite 1100  
San Francisco, California 94104

**Re: Blue Earth, Inc.  
First Amendment to Schedule 14C  
Filed December 24, 2015  
File No. 001-36607**

Dear Mr. Potts:

We have completed our review of your filings. 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 include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Elliot Lutzker, Esq.