



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 23, 2009

Mr. Stephen Browand
Chief Executive Officer
BioNeutral Group, Inc.
211 Warren Street
Newark, New Jersey 07103

**Re: BioNeutral Group, Inc.
Item 4.01 Form 8-K
Filed February 5, 2009
File No. 333-149235**

Dear Mr. Browand:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant