



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2012

Via Email

Mario Sforza  
Chief Executive Officer & President  
BeesFree, Inc.  
2101 Vista Parkway, Suite 4033  
West Palm Beach, FL 33411

**Re: BeesFree, Inc.**  
**Form 8-K**  
**Filed December 16, 2011**  
**File No. 000-53212**

Dear Mr. Sforza:

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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christopher F. Chase for

Mara L. Ransom  
Assistant Director

cc: Gregg E. Jaclin  
Anslow & Jaclin, LLP  
Via Email