



DIVISION OF
CORPORATION FINANCE

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

January 25, 2012

Via Email
Mr. Hans Pandeya
Chief Financial Officer
Business Marketing Services, Inc.
350 Madison Avenue, 8th Floor
New York, NY 10017

Re: Business Marketing Services, Inc.
Form 10-K for the Year Ended December 31, 2010
Filed April 15, 2011
File No. 333-152017

Form 10-Q for the Quarterly Period Ended March 31, 2011
Filed May 31, 2011
File No. 333-152017

Dear Mr. Pandeya:

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/ David R. Humphrey

David R. Humphrey
Accounting Branch Chief