



DIVISION OF  
CORPORATION FINANCE

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

January 8, 2013

Via E-mail

David Worrall  
Chief Executive Officer  
Blue Star Entertainment Technologies, Inc.  
Neptuno, Planta Baja, Suite 351, Ave.  
Ricardo J. Alfaro, El Dorado  
Panama City, Panama

**Re: Blue Star Entertainment Technologies, Inc.  
Form 8-K  
Filed December 5, 2012  
File No. 000-54360**

Dear Mr. Worrall:

We have reviewed your filing and have the following comment. Please note that we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

General

1. We note from the disclosure in the above-referenced Form 8-K that you have issued 36,000,000 shares of your total issued and outstanding common stock in exchange for 100% of the outstanding capital stock of Windaus Global Energy, Inc., pursuant to a stock exchange agreement between the company and the sellers identified in your share exchange agreement. We believe that, in addition to reporting the change of control transaction under Item 5.01 of Form 8-K, the transaction should also be reported under Item 1.01 as well as Item 2.01 of Form 8-K because, through the transaction, you have completed a business combination. As such, please amend the Form 8-K to provide the disclosure required by Items 1.01 and 2.01 of Form 8-K with respect to the transactions. We specifically highlight the disclosure required by Item 2.01(f) of Form 8-K, which requires disclosure of the information that would be required if you were filing a registration statement on Form 10.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

Please contact Jerard Gibson, Staff Attorney, at (202) 551-3473 or me at (202) 551-3233 with any other questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief