



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 3, 2010

**Via U.S. mail and facsimile**

Frank Rossana  
President and Chief Executive Officer  
Book Merge Technology, Inc.  
(F/K/A BigWest Environmental, Inc.)  
1350 W. Horizon Ridge Dr.  
Henderson, NV 89014

**Re: Book Merge Technology, Inc.  
F/K/A BigWest Environmental, Inc.  
Form 8-K/A filed December 8, 2009  
Form 8-K filed February 24, 2010  
Form 8-K/A filed March 3, 2010  
File No. 333-152837**

Dear Mr. Rossana:

We have completed our review of the above referenced filings and have no further comments at this time.

If you have any questions, please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief