



DIVISION OF
CORPORATION FINANCE

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

February 7, 2017

Mail Stop 4631

Via Email

Mr. Suha Hachler
Chief Financial Officer
Sustainable Petroleum Group Inc.
2316 Pine Ridge Road Suite 383
Naples, Florida 34109

Re: Blue Spa Incorporated
Form 10-K for Fiscal Year Ended May 31, 2016
Filed September 6, 2016
File No. 000-54875

Dear Mr. Hachler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction