



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2013

Via Facsimile

Ronald A. Warren  
President  
BlueFlash Communications, Inc.  
c/o Gottbetter & Partners, LLP  
488 Madison Avenue, 12<sup>th</sup> Floor  
New York, NY 10022

**Re: BlueFlash Communications, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2013**  
**Filed on March 21, 2013**  
**File No. 333-172647**

Dear Mr. Warren:

We note that your financial statements for the years ended January 31, 2013 and January 31, 2012 were audited by Lake & Associates, CPA's LLC. Effective August 13, 2013, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Lake & Associates, CPA's LLC. You can find a copy of the order at [http://pcaobus.org/Enforcement/Decisions/Documents/08132013\\_Lake.pdf](http://pcaobus.org/Enforcement/Decisions/Documents/08132013_Lake.pdf)

As Lake & Associates, CPA's LLC is no longer registered with the PCAOB, you may not include its audit reports or consents in your filings with the Commission. If Lake & Associates, CPA's LLC audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

Please file an Item 4.01 Form 8-K to include all of the information required by that Item. In providing the information that Item 304 of Regulation S-K requires, please also indicate that the PCAOB has revoked the registration of your prior auditor, Lake & Associates, CPA's LLC. We believe the revocation of the accountant's PCAOB registration and the reasons thereto would likely be information necessary to make the required statements – whether the former accountant resigned, declined to stand for re-election or was dismissed – in light of the circumstances under which they are made not misleading.

If you are unable to obtain an Exhibit 16 letter from Lake & Associates, CPA's LLC at the time you file your Form 8-K – or an amended Exhibit 16 letter for an amended Form 8-K – please disclose this fact in the Form 8-K.

Once you explain Lake & Associates, CPA's LLC's registration revocation in an Item 4.01 Form 8-K, you do not need to repeat this disclosure in your next Form 10-K.

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Your Form 8-K should be filed within four business days of receipt of this letter. Please advise us as to how you intend to address any re-audit requirements no later than September 9, 2013. If you have any questions, please contact Tamara Tangen, Staff Accountant at 202-551-3443.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Senior Assistant Chief Accountant