



DIVISION OF
CORPORATION FINANCE

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

June 16, 2014

Via E-mail

Gary Riccio
Chief Executive Officer
BioPharma Manufacturing Solutions, Inc.
8001 Irvine Center Dr., Suite 400
Irvine, California 92618

**Re: BioPharma Manufacturing Solutions, Inc.
Form 8-K
Filed October 18, 2012
File No. 000-54423**

**Form 10-K for the Fiscal Year Ended December 31, 2012
Filed May 21, 2013
File No. 000-54423**

**Form 10-K for the Fiscal Year Ended December 31, 2013
Filed March 31, 2014
File No. 000-54423**

Dear Mr. Riccio:

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/ Jay Ingram

Jay Ingram
Legal Branch Chief