



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

via U.S. mail and facsimile

George Sharp, Chief Executive Officer
Momentum Biofuels, Inc.
7450 West 52nd Avenue, Suite M-115
Arvada, CO 80002

**RE: Momentum Biofuels, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 50619**

Dear Mr. Sharp:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief