



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2010

**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 note that your 2009 financial statements were audited by Larry O'Donnell, CPA, P.C. Effective December 14, 2010, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Larry O'Donnell, CPA, P.C. You can find a copy of the order at [http://pcaobus.org/Enforcement/Adjudicated/Documents/Larry\\_O\\_Donnell.pdf](http://pcaobus.org/Enforcement/Adjudicated/Documents/Larry_O_Donnell.pdf)

As Larry O'Donnell, CPA, P.C. is no longer registered with the PCAOB, you may not include its audit reports in your filings with the Commission. If Larry O'Donnell, CPA, P.C. 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.

In providing the information that Item 304 of Regulation S-K requires, please indicate that the PCAOB has revoked the registration of your prior auditor, Larry O'Donnell, CPA, P.C. We believe the revocation of the accountant's PCAOB registration 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. Please amend the 8-K that you filed on November 5, 2010, regarding the auditor change under Item 4.01 to disclose this fact.

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Please advise us as to how you intend to address this matter by no later than January 12, 2011. You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence, the undersigned Accounting Branch Chief at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief