

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