



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

December 4, 2006

Ms. Hansine Ullberg  
Chief Financial Officer  
Birch Mountain Resources LTD  
Suite 300, 250 – 6<sup>th</sup> Avenue S.W.  
Calgary, Alberta T2P 3H7  
Canada

**Re: Birch Mountain Resources LTD  
Form 20-F for Fiscal Year Ended December 31, 2005  
March 29, 2006  
Response Letter Dated November 17, 2006  
File No. 1-32475**

Dear Ms. Ullberg:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill Davis  
Branch Chief