



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 3, 2008

By Facsimile and U.S. Mail

Mr. Douglas J. Rowe
President and Chief Executive Officer
Birch Mountain Resources Ltd
Suite 300, 250 - 6th Avenue S.W.
Calgary, Alberta, Canada T2P 3H7

**Re: Birch Mountain Resources Ltd
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Form 20-F/A for the Fiscal Year Ended December 31, 2006
Filed April 4, 2007
Response Letter Dated February 14, 2008
Response Letter Dated March 18, 2008
File No. 001-32475**

Dear Mr. Rowe:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief