



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

July 10, 2007

Mr. David Flake  
Treasurer and Chief Financial Officer  
Basic Earth Science Systems, Inc.  
1801 Broadway, Suite 620  
Denver, CO 80202-3835

**Re: Basic Earth Science Systems, Inc.**  
**Form 10-KSB for the Fiscal Year Ended March 31, 2006**  
**Filed July 14, 2006**  
**File No. 000-07914**

Dear Mr. Flake:

We have completed our review of your 2006 Form 10-KSB, and do not, at this time, have any further comments.

Sincerely,

Jill Davis  
Branch Chief