



DIVISION OF
CORPORATION FINANCE

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

February 26, 2010

Mr. Joseph Young
Principal Accounting Officer
Basic Earth Science Systems, Inc.
633 Seventeenth St, Suite 1645
Denver, Colorado 80202-3625

Re: Basic Earth Science Systems, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 18, 2009
File No. 000-07914

Dear Mr. Young:

We have completed our review of your 2009 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon
Branch Chief