



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