

Mail Stop 3561

July 22, 2008

Mr. Thomas Megas  
Chief Financial Officer  
Energy Source, Inc.  
3126 South Boulevard, Suite 264  
Edmond, Oklahoma 73013

**Re: Energy Source, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 0-25261**

Dear Mr. Megas:

We have reviewed your filing and have the following comments. We have limited our review of your filing to the disclosures pertaining to the evaluation of your internal control over financial reporting.

Specifically, with respect to internal control, we have reviewed your filing to determine if you conducted the evaluation of your internal control over financial reporting, as required by Exchange Act Rules 13a-15 and 15d-15, and provided an assessment and a conclusion as to the effectiveness of your internal control over financial reporting, as required by Item 308T(a) of Regulation S-B. Where indicated, we think you should revise your document in response to these comments, however, if you disagree, we would be pleased to consider your explanation as to why a revision is not necessary. Please be as detailed as necessary in your explanation.

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It does not appear that your management has performed its assessment of internal control over financial reporting as of December 31, 2007. Since you were required to file or filed an annual report for the prior fiscal year, it appears you are required to report on your management's assessment of internal control over financial reporting.

If your management has not yet performed its assessment, we ask that you complete your evaluation and amend your filing within 30 calendar days to provide the required management's report on internal control over financial reporting.

In performing your evaluation, you may find the following documents helpful:

- the Commission's release *Amendments to Rules Regarding Management's Report on Internal Control Over Financial Reporting* (Securities Act Release 8809/Financial Reporting Release 76). You can find this release at:  
<http://www.sec.gov/rules/final/2007/33-8809.pdf>;
- the Commission's release *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Securities Act Release 8010/Financial Reporting Release 77). You can find this release at  
<http://sec.gov/rules/interp/2007/33-8810.pdf>; and
- the "Sarbanes-Oxley Section 404 – A Guide for Small Business" brochure at:  
(<http://www.sec.gov/info/smallbus/404guide.shtml>).

Also, we note that you filed the certification of your Principal Executive and Principal Financial Officer under Item 601(b)(31) of Regulation S-B. Please revise the certification to comply with the exact form in Item 601(b)(31) of Regulation S-B. Specifically, replace "registrant" with "small business issuer" throughout the certification and revise to include the appropriate language of paragraphs 4(a)-4(d) of Item 601(b)(31) of Regulation S-B.

In addition, in your conclusion regarding the effectiveness of disclosure controls and procedures, please also state that your disclosure controls and procedures are not effective to ensure that information required to be disclosed in the reports that you file or submit under the Exchange Act is accumulated and communicated to management including your principal executive principal financial officer to allow timely decisions regarding required disclosure. Refer to Exchange Act Rule 13a-15(e) or 15d-15(e). Please note that under Exchange Act Rule 13a-15(a) or 15d-15(a) you are required to maintain disclosure controls and procedures and you should take the necessary steps to establish them.

Please note that the failure to perform management's assessment adversely affects the company's and its shareholders ability to avail themselves of rules and forms that are predicated on the current or timely filing of Exchange Act reports. For further information regarding these impacts, please see Compliance and Disclosure Interpretation 115.02, which you can find at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all

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facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Anthony Watson, Staff Accountant, at (202) 551-3318, or me at (202) 551- 3344 if you have questions regarding these comments.

Sincerely,

William Thompson  
Accounting Branch Chief