



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

April 24, 2008

Mr. Dennis R. Alexander
Chairman, Principal Executive Officer and Chief Financial Officer
EGPI Firecreek, Inc.
6564 Smoke Tree Lane
Scottsdale, AZ 85253

Re: EGPI Firecreek, Inc.
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
Filed April 11, 2008
File No. 000-32507

Dear Mr. Alexander:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant