



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

May 30, 2007

By Facsimile and U.S. Mail

Mr. Kenneth V. Huseman  
Chief Executive Officer  
Basic Energy Services, Inc  
400 W. Illinois, Suite 800  
Midland, Texas 79701

**Re: Basic Energy Services, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**Response Letter Dated May 23, 2007**  
**File No. 001-32693**

Dear Mr. Huseman:

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

Sincerely,

Jill Davis  
Branch Chief