



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

November 25, 2008

Via U.S. Mail and Facsimile

Mr. Kenneth V. Huseman  
President and Chief Executive Officer  
Basic Energy Services, Inc.  
500 W. Illinois, Suite 100  
Midland, Texas 79701

**Re: Basic Energy Services, Inc.  
Supplemental Response to Comment Letter issued October 29, 2008  
Filed November 10, 2008  
File No. 1-32693**

**Form 10-K for the fiscal year ended December 31, 2007, as amended  
Filed March 7, 2008**

Dear Mr. Huseman:

We have reviewed your supplemental response filed November 10, 2008, and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

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.

Amendment 1 to Form 10-K for the year ended December 31, 2007, as filed April 29, 2008

General

1. Please confirm in writing that you will comply with the following comments in all future filings, and provide us with an example of the disclosure you intend to use in each case. After our review of your responses, we may raise additional comments.

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2. We reissue prior comment 3. Notwithstanding your response, the disclosure suggests that targets were used for 2007. For example, your disclosure refers to “target-level performances” and indicates that “cash bonus awards to our named executive officers for 2006 and 2007 were paid as non-equity incentive plan compensation *based upon the achievement of corporate performance objectives.*” (Emphasis supplied).
3. If targets were not material to 2007 executive compensation, revise the disclosure to make this clear. Also revise to clarify what prompted the change from the use of quantitative factors to a more qualitative process.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 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

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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.

Please contact Douglas Brown at (202) 551-3265 or in his absence, Timothy Levenberg, Special Counsel at (202) 551-3707 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: T. Levenberg  
D. Brown  
David C. Buck (713) 238-7126