



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 18, 2008

Ms. Dorothea W. Krempein
Chief Financial Officer
Energytec, Inc.
4965 Preston Park Blvd., Suite 270 E
Plano, TX 75093

Re: Energytec, Inc
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed April 17, 2007
Form 10-Q for the Quarterly Period Ended September 30, 2007
Filed November 19, 2007
File No. 000-50072

Dear Ms. Krempein:

We have completed our review of your 2006 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief