



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 24, 2008

Mr. Guenter Thiemann  
Chief Financial Officer  
Exploration Drilling International Inc.  
Mendelstrasse 11  
Technologiehof  
D-48149 Muenster  
Deutschland Germany

**Re: Exploration Drilling International Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**Filed May 17, 2007**  
**Form 8-K Dated April 26, 2006**  
**Filed May 2, 2006**  
**File No. 000-50459**

Dear Mr. Thiemann:

We have completed our review of your Form 10-KSB, Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief