



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

September 6, 2007

Mr. James E. Hogue  
Chief Executive Officer  
Earth Energy Reserves, Inc.  
671 Heinz Parkway  
Estes Park, CO 80517

**Re: Earth Energy Reserves, Inc.**  
**Form 10-KSB/A for the Fiscal Year Ended December 31, 2006**  
**Filed August 30, 2007**  
**File No. 000-51489**

Dear Mr. Hogue:

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

cc: via facsimile  
Jody M. Walker  
Attorney At Law  
(303) 220-9902