



DIVISION OF
CORPORATION FINANCE

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

March 1, 2011

Mr. Steven A. Kranker
Principal Executive Officer
Earth Energy Reserves, Inc.
671 Heinz Parkway
Estes Park, CO 80517

Re: Earth Energy Reserves, Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
Filed October 13, 2010, Amended February 16 and 17, 2011
File No. 0-51489

Dear Mr. Kranker:

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

Sincerely,

Ethan Horowitz
Branch Chief