



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2008

Marshall T. Reynolds  
Chief Executive Officer  
Energy Services Acquisition Corp.  
2450 First Avenue  
Huntington, West Virginia 25703

**Re: Energy Services Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
File No. 1-32998**

Dear Mr. Reynolds:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Alan Schick, Esq.  
Luse Gorman Pomerenk & Schick, P.C.  
5335 Wisconsin Avenue, N.W., Suite 400  
Washington, D.C. 20015