



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 9, 2008

**via U.S. mail and facsimile**

Mr. Edsel R. Burns, President  
Energy Services of America Corporation  
2450 First Avenue  
Huntington, WV 25703

**RE: Energy Services of America Corporation  
Form 8-K Item 4.01  
Filed October 3, 2008  
File # 001-32998**

Dear Mr. Burns:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Tracey McKoy  
Staff Accountant