



DIVISION OF
CORPORATION FINANCE

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

October 26, 2006

Mr. C. Robin Relph
President and Chief Executive Officer
Buckingham Exploration Inc.
Suite 418-831 Royal Gorge Blvd.
Cañon City, CO 81212

Re: Buckingham Exploration Inc.
Form 8-K
Filed October 13, 2010
Form 8-K/A1
Filed October 26, 2010
File No. 000-53462

Dear Mr. Relph:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Donald F. Delaney
Staff Accountant