



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 7, 2007

Mr. Gerald L. Jensen
Chief Executive Officer
Croff Enterprises, Inc.
3773 Cherry Creek Drive North, Suite 1025
Denver, CO 80209

Re: Croff Enterprises, Inc.
Form 10-K/A for the Fiscal Year Ended December 31, 2006
Filed August 28, 2007
File No. 000-16731

Dear Mr. Jensen:

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

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant