



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

August 14, 2007

By Facsimile and U.S. Mail

Mr. Robert A. Cohan
President and Chief Executive Officer
Aspen Exploration Corporation
2050 S. Oneida Street, Suite 208
Denver, Colorado 80224-2426

**Re: Aspen Exploration Corporation
Form 10-KSB for the Fiscal Year Ended June 30, 2006
Filed October 12, 2006
Form 10-QSB for the Quarterly Period Ended March 31, 2007
Filed May 15, 2007
Response Letter Dated April 27, 2007
Response Letter Dated June 15, 2007
Response Letter Dated July 24, 2007
File No. 000-09494**

Dear Mr. Cohan:

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

Sincerely,

Jill Davis
Branch Chief