



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 24, 2008

Mr. Joseph Lessard
Chief Financial Officer
EnDevCo, Inc.
2425 Fountainview, Suite 250
Houston, Texas 77057

Re: EnDevCo, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed April 15, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 15, 2008
File No. 001-31433

Dear Mr. Lessard:

We have reviewed your filings and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosures in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2007

Cover Page

1. Please use the new format for your Form 10-K cover page and indicate by checking the appropriate box whether you are a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company, based on the definitions in Rule 12b-2 of the Exchange Act. Please refer to Release No. 33-8876, which became effective February 4, 2008, if you require further guidance.

Management's Discussion and Analysis

Results of Operations, page 12

2. Please expand your analysis to discuss the reasons for the variances observed, and to identify any known material trends, events, or uncertainties that would cause reported financial information not to be indicative of future operating results. Please refer to FRC §501.12.b. if you require further guidance.

Controls and Procedures, page 15

3. We note your disclosure of material weaknesses identified by your auditor. However, you also state that as of December 31, 2007, there were deficiencies in your internal controls. Please modify your disclosure to clarify whether you intended to differentiate between material weaknesses and deficiencies, as these terms are defined in PCAOB's Auditing Standard No. 5 paragraphs 62 to 70, and to explain how you concluded on the effectiveness of your *disclosure controls and procedures* as of December 31, 2007, to comply with Item 307 of Regulation S-K.
4. It does not appear that you have performed your management's assessment of internal control over financial reporting as of December 31, 2007. Since you were required to file an annual report for the prior fiscal year, it appears that you are required to report on your management's assessment of internal control over financial reporting.

If you have not yet performed your assessment, we ask that you complete your evaluation and amend your filing within 30 calendar days to provide the required management's report on internal control over financial reporting.

In performing your evaluation, you may find the following documents helpful:

- the Commission's release *Amendments to Rules Regarding Management's Report on Internal Control Over Financial Reporting* (Securities Act Release 8809/Financial Reporting Release 76). You can find this release at: <http://www.sec.gov/rules/final/2007/33-8809.pdf>;
- the Commission's release *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Securities Act Release 8010/Financial Reporting Release 77). You can find this release at <http://sec.gov/rules/interp/2007/33-8810.pdf>; and
- the "Sarbanes-Oxley Section 404 – A Guide for Small Business" brochure at: (<http://www.sec.gov/info/smallbus/404guide.shtml>).

In addition, please consider whether your failure to perform or complete your management's report on internal control over financial reporting impacts your conclusions regarding the effectiveness of your disclosure controls and procedures as of December 31, 2007.

Please note that the failure to perform management's assessment adversely affects the company's and its shareholders ability to avail themselves of rules and forms that are predicated on the current or timely filing of Exchange Act reports. For further information regarding these impacts, please see Compliance and Disclosure Interpretation 115.02, which you can find at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>.

Financial Statements

General

5. Please note that unless you qualify as a smaller reporting company, you will need to provide three years of consolidated statements of operations, changes in stockholders' deficit and cash flows to comply with Rules 3-02 to 3-04 of Regulation S-X.
6. We note you label your 2006 financial statement columns as restated. Please add a note to explain the nature and to quantify the impact of your restatements.

Newly issued accounting pronouncements, page 32

7. We note you disclose that while the provisions of FIN 48 became effective for you beginning January 1, 2007, you are in the process of determining the effect of adopting FIN 48 on your financial statements. Since you are past the required adoption date, we believe you will need to take whatever steps are necessary to comply with this guidance. Please revise your disclosure under this heading to discuss the effects of adopting FIN 48 on your financial statements. Additionally, revise your Note 6 to comply with the disclosure requirements in paragraphs 20 to 24 of FIN 48.
8. Please revise your disclosures about effective dates and adoption impacts of the other newly issued accounting pronouncements to reflect properly their effective dates and your adoption impact assessments or status.

Note 4 – Commitments and Contingencies, page 35

9. We note you disclose that Basic Energy Services has filed a breach of contract case claiming your subsidiary has not paid for goods and services that are in dispute between the parties, but that you believe upon review of all disputed invoices, a settlement will be reached between the parties. Please expand your disclosure to state the claim amount asserted, your extent of accrual for any probable loss, and your estimated range of reasonably possible loss, based on the guidance in SFAS 5 and FIN 14.

Note 12 – Supplemental Oil and Gas Information (Unaudited), page 39

10. We note you disclose on page 40, as well as on page 4, that you acquired working interests in Short Junction Field, which appear to include producing wells, on April 13, 2006, for \$11.5 million. As you may know, acquisitions of working interests in producing oil and gas properties should be evaluated for significance to determine whether financial statements are required under Rule 3-05 of Regulation S-X. As the acquisition appears to have met the significance provisions of Rule 3-05, tell us why you have not provided separate financial statements pursuant to Rule 3-05 and pro forma information pursuant to Rules 11-01 and 11-02 of Regulation S-X for Short Junction. Please refer to SAB Topic 2:D, IRQ 7 if you require clarification.

Engineering Comments

Description of Properties, page 3

Cleveland County, Oklahoma, page 4

11. We note the gross proved reserves for the Short Junction disclosed here and your net proved reserves on page 42. Please submit to us the petroleum engineering reports – in hard copy and digital electronic format - you used as the basis for your 2007 proved reserve disclosures. If not included, please add the items below:

- a) Total company summary income forecast schedules for each proved reserve category with proved developed segregated into producing and non-producing properties;
- b) Individual income forecasts for the Short Junction Unit by proved reserve category as well as an itemized list of its development costs;
- c) Engineering exhibits (e.g. maps, rate/time plots, volumetric calculations) and narratives for the Short Junction Unit in support of your disclosed proved undeveloped reserves;
- d) Discussion of your source(s) for the \$270 million development costs disclosed.

Please direct these engineering items to:
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-7010
Attn: Ronald M. Winfrey

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosures in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosures, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

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- the company is responsible for the adequacy and accuracy of the disclosures in the filing;
- staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Lily Dang at (202) 551-3867 if you have questions regarding comments on the financial statements and related matters. You may contact Ronald Winfrey, Petroleum Engineer at (202) 551-3704 with questions about engineering comments. Please contact me at (202) 551-3686 with any other questions.

Sincerely,

Karl Hiller
Branch Chief