



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 4, 2008

Mr. Larry F. Vance  
Chairman of the Board and Chief Executive Officer  
Earth Search Sciences, Inc.  
306 Stoner Loop Road, #6  
Lakeside, MT 59922

RE: **Earth Search Sciences, Inc.**  
**Form 10-KSB for the Fiscal Year Ended March 31, 2007**  
**Filed July 16, 2007**  
**File No. 000-19566**

Dear Mr. Vance:

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

Sincerely,

Karl Hiller  
Branch Chief