



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

April 29, 2010

**Via U.S. Mail and Fax (713) 343-3419**

Mr. Larry Vance  
Chief Financial Officer  
Earth Search Sciences, Inc.  
306 Stoner Loop Road  
Lakeside, MT 59922

**RE: Earth Search Sciences, Inc.  
Form 10-K for the fiscal year ended March 31, 2009  
Filed June 26, 2009  
File No. 000-19566**

Dear Mr. Vance:

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

Sincerely,

Karl Hiller  
Branch Chief

cc: Mr. Jay Norris  
Malone & Bailey, PC