



DIVISION OF
CORPORATION FINANCE

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

May 31, 2011

Douglas A. Larson
President
Eldorado Artesian Springs, Inc.
1783 Dogwood Street
Louisville, Colorado 80027

Re: Eldorado Artesian Springs, Inc.
Definitive Proxy Statement on Schedule 14A
Filed July 26, 2010
File No. 000-18235

Dear Mr. Larson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Catherine T. Brown for

H. Christopher Owings
Assistant Director