

Mail Stop 4561

June 13, 2007

Mr. Earnest Mathis
President
Birch Branch, Inc.
2560 W. Main Street, Suite 200
Littleton, CO 80120

Re: Birch Branch, Inc.
Form 10-KSB for Fiscal Year Ended June 30, 2006
Filed September 1, 2006
Forms 10-QSB for Fiscal Quarters Ended September 30, 2006 and
December 31, 2006
Filed November 14, 2006 and February 14, 2007
File No. 0-50936

Dear Mr. Mathis:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Accounting Branch Chief