

Environmental Service Professionals, Inc.  
1111 Tahquitz Canyon Way, Suite 110  
Palm Springs, California 92662  
Telephone: 760-327-5284  
Facsimile: 760-327-5630

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July 27, 2007

VIA FACSIMILE  
(202) 772-9210

United States  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Attention: Jessica Barberich, Staff Accountant  
Division of Corporation Finance

RE: ITEM 4.02 FORM 8-K  
FILED JULY 6, 2007  
ITEM 4.02 FORMS 8-K/A  
FILED JULY 18 AND 19, 2007  
FILE NO. 001-14244

Dear Ms. Barberich:

Pursuant to your letter to me, dated July 24, 2007, attached is a Form 10-KSB/A for the fiscal year ending December 31, 2006, for Environmental Service Professionals, Inc., redlined to show our new disclosure in Item 8 regarding our reconsideration of the effectiveness of our disclosure controls and procedures as of December 31, 2006 in light of the restatement of our financial statements in July 2007. We intend to file this amended report today. Please direct your communications, if any, to the undersigned.

Very Truly Yours

/s/Edward L. Torres

Edward L. Torres, Chief Executive Officer of  
Environmental Service Professionals, Inc.

cc: Leroy Moyer, Audit Committee