

Mail Stop 4561

August 2, 2007

VIA U.S. MAIL AND FAX (303) 691-0889

Dennis N. Genty  
Chief Financial Officer  
Birner Dental Management Services, Inc.  
3801 East Florida Avenue, Suite 508  
Denver, Colorado 80210

**Re: Birner Dental Management Services, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed April 2, 2007  
File No. 000-23367**

Dear Mr. Genty:

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

Sincerely,

Kevin Woody  
Branch Chief