

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