



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

December 22, 2008

Via U.S. Mail and Facsimile

Mr. Kenneth V. Huseman
President and Chief Executive Officer
Basic Energy Services, Inc.
500 W. Illinois, Suite 100
Midland, Texas 79701

**Re: Basic Energy Services, Inc.
Form 10-K for the fiscal year ended December 31, 2007, as amended
Filed March 7, 2008
File No. 1-32693**

Dear Mr. Huseman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: D. Brown
David C. Buck (713) 238-7126