

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

October 26, 2006

Mr. C. Robin Relph President and Chief Executive Officer Buckingham Exploration Inc. Suite 418-831 Royal Gorge Blvd. Cañon City, CO 81212

Re: Buckingham Exploration Inc.

Form 8-K

Filed October 13, 2010

Form 8-K/A1

Filed October 26, 2010 File No. 000-53462

Dear Mr. Relph:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Donald F. Delaney Staff Accountant