



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 14, 2007

By Facsimile and U.S. Mail

Mr. Robert A. Cohan  
President and Chief Executive Officer  
Aspen Exploration Corporation  
2050 S. Oneida Street, Suite 208  
Denver, Colorado 80224-2426

**Re: Aspen Exploration Corporation  
Form 10-KSB for the Fiscal Year Ended June 30, 2006  
Filed October 12, 2006  
Form 10-QSB for the Quarterly Period Ended March 31, 2007  
Filed May 15, 2007  
Response Letter Dated April 27, 2007  
Response Letter Dated June 15, 2007  
Response Letter Dated July 24, 2007  
File No. 000-09494**

Dear Mr. Cohan:

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

Sincerely,

Jill Davis  
Branch Chief