



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

September 7, 2007

Mr. Gerald L. Jensen  
Chief Executive Officer  
Croff Enterprises, Inc.  
3773 Cherry Creek Drive North, Suite 1025  
Denver, CO 80209

**Re: Croff Enterprises, Inc.  
Form 10-K/A for the Fiscal Year Ended December 31, 2006  
Filed August 28, 2007  
File No. 000-16731**

Dear Mr. Jensen:

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

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant