

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

DIVISION OF CORPORATION FINANCE

August 28, 2013

<u>Via E-mail</u> Monty Lamirato Acting Chief Financial Officer Strategic Environmental & Energy Resources, Inc. 7801 Brighton Road Commerce City, Colorado 80022

Re: Strategic Environmental & Energy Resources, Inc. Registration Statement on Form 10 Filed June 28, 2013 File No. 000-54987

Dear Mr. Lamirato:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long Assistant Director