



DIVISION OF
CORPORATION FINANCE

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

June 5, 2024

Richard A. Murphy
Executive Chair of the Board and Chief Executive Officer
Enservco Corporation
14133 County Road 9 ½
Longmont, CO 80504

Re: Enservco Corporation
Preliminary Proxy Statement on Schedule 14A
Filed May 1, 2024
File No. 001-36335

Dear Richard A. Murphy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Doug Holod