

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

INTREPID TECHNOLOGY & RESOURCE INC

CIK: **1083742** | IRS No.: **820230842** | State of Incorporation: **ID** | Fiscal Year End: **0630**

Type: **CORRESP**

SIC: **1311** Crude petroleum & natural gas

Mailing Address

P O BOX 178

PONDERAY ID 83852

Business Address

656 CEDAR ST

PONDERAY ID 83852

2082633834

INTREPID TECHNOLOGY & RESOURCES, INC.
501 West Broadway, Suite 200
Idaho Falls, Idaho 83402
(208) 529-5337

April 29, 2005

Securities and Exchange Commission
450 Fifth Street, N.W.
Mail Stop 0405
Judiciary Plaza
Washington, D.C. 20549-0405
Attn: Ms. Mellissa Duru

VIA FACSIMILE AND EDGAR

(202) 942-9528

RE: INTREPID TECHNOLOGY & RESOURCES, INC.
REQUEST FOR ACCELERATION OF REGISTRATION STATEMENT ON FORM SB-2
FILE NO. 333-123258

Dear Ms. Duru:

Intrepid Technology & Resources, Inc. (the "Company") hereby requests

acceleration of the effectiveness of its Registration Statement on Form SB-2
(File No. 333-123258), filed on March 11, 2005 and amended on April 15, 2005, to
5:00 p.m. on May 2, 2005, or as soon thereafter as is practicable.

The Company acknowledges the following:

- (1) Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- (2) The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- (3) The Company may not assert the staff comments and the declaration of effectiveness as a defense in any proceedings initiated by the Commission or any person under the federal securities laws of the United States.

Securities and Exchange Commission

April 29, 2005

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Please direct any questions or comments to Clayton E. Parker at (305) 539-3306 or Jacqueline G. Hodes at (305) 539-3387 of Kirkpatrick & Lockhart Nicholson Graham LLP, counsel to the Company.

Sincerely,

/s/Dr. Dennis D. Keiser

Dr. Dennis D. Keiser
President and Chief Executive Officer