



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 30, 2008

VIA U.S. MAIL

Mr. Mark Smith  
Chief Financial Officer  
Gulf Onshore, Inc.  
15851 Dallas Parkway  
Suite 190  
Addison, TX 75001

**Re: Gulf Onshore, Inc.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 001-28911**

Dear Mr. Smith:

We have completed our review of your Form 10-KSB and the related amendment and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant