



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 11, 2010

Mr. George Shaw  
President and Director  
Energas Resources, Inc.  
800 Northeast 63<sup>rd</sup> St.  
Oklahoma City, OK 73105

**Re: Energas Resources, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 18, 2009, as amended December 8, 2009**  
**Form 10-K for Fiscal Year Ended January 31, 2009**  
**Filed June 16, 2009**  
**Form 10-Q for Fiscal Quarter Ended April 30, 2009**  
**Filed July 14, 2009**  
**Form 10-Q for Fiscal Quarter Ended July 31, 2009**  
**Filed September 14, 2009**  
**Form 10-Q for Fiscal Quarter Ended October 31, 2009**  
**Filed December 15, 2009**  
**File No. 0-33259**

Dear Mr. Shaw:

We have reviewed your amended filing and response letters and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-K for Fiscal Year Ended January 31, 2009  
Form 10-Q for Fiscal Quarter Ended April 30, 2009  
Form 10-Q for Fiscal Quarter Ended July 31, 2009  
Form 10-Q for Fiscal Quarter Ended October 31, 2009

1. We note your response to prior comments 1 and 3 from our letter dated January 22, 2010, and we do not concur with your response. Given that you have identified a material weakness related to your disclosure controls and procedures, and that weakness is continuing, we do not believe that it is appropriate for you to

refuse to inform investors about how you have, or have not, addressed the weakness. Please provide the information requested in our prior comment.

2. We note your response to prior comment 2. Until all securities registered on the Form S-8 have been offered and issued, you must maintain a properly updated prospectus that meets the requirements of Section 10(a). The Form S-8 is updated by the filing of Exchange Act reports and the accountant's consent must be included. Please provide the accountant's consent. In the alternative, deregister the securities remaining on the Form S-8 by post-effective amendment, or explain how the offering registered on the Form S-8 has been completed.

#### Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

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You may contact Parker Morrill at (202) 551-3696 or, in his absence, me at (202) 551-3611 with any questions.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Mr. William T. Hart  
(by facsimile (303) 839-5414)