



DIVISION OF  
CORPORATION FINANCE

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

March 16, 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 note your response to comment 1 in our letter dated March 11, 2010, whereby you have declined to provide further responses to our comment. We disagree with your position regarding the disclosure of information related to your material weakness in disclosure controls and procedures. We believe that the information we have requested is necessary for investors to make informed investment decisions. We remind you that the company and its management are responsible for the accuracy and adequacy of the disclosures you have made.

We also note your response to comment 2 and we do not believe that your response addresses the concerns we have raised.

If you do not respond to the outstanding comments within 10 business days of this letter, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find

Mr. George Shaw  
Energas Resources, Inc.  
March 16, 2010  
Page 2

more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

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)