



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549

April 3, 2006

Mr. William N. Hagler
Chairman and President
Intermountain Refining Co., Inc.
1921 Bloomfield Boulevard
Farmington, New Mexico 87401

Re: Intermountain Refining Co., Inc.
Form 10-KSB/A for Fiscal Year Ended February 28, 2005
Filed May 17, 2006

Dear Mr. Hagler:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: Sandy Eisen