



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 8, 2008

Ms. Cheryl J. Mihitsch  
Chief Financial Officer  
John D. Oil and Gas Company  
8500 Station Street Suite 100  
Mentor, OH 44060

**Re: John D. Oil and Gas Company  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed March 28, 2008  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
Filed May 15, 2008  
Response Letter dated June 13, 2008  
File No. 000-30502**

Dear Ms. Mihitsch:

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

Sincerely,

Karl Hiller  
Branch Chief