



DIVISION OF
CORPORATION FINANCE

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

January 31, 2011

Mr. James Vandenberg
Chief Financial Officer
Legend Oil & Gas, LTD.
601 Union Street, Suite 4500
Seattle, WA 98101

RE: **Legend Oil & Gas, LTD.**
Form 8-K and Form 8-K/A
Filed January 25, 2011 and January 28, 2011
File No. 0-49752

Dear Mr. Vandenberg:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

William H. Demarest IV
Staff Accountant