



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 15, 2008

via U.S. mail

Mr. Marc Juliar  
Chief Executive Officer  
Paradigm Oil and Gas, Inc.  
31 Walmer Road, Suite 6  
Toronto, ON M5R 2W7

**Re: Paradigm Oil and Gas, Inc.  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed July 10, 2008  
File No. 333-103780**

Dear Mr. Juliar:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: L. Nicholson  
M. Duru

via facsimile

Andrew Hudders, Esq.  
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