



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

February 3, 2010

Via U.S. Mail and Fax (516) 977-1209

G. Wade Stubblefield
Chief Financial Officer
Bonanza Oil & Gas, Inc.
3000 Richmond Avenue
Suite 400
Houston, TX 77098

**RE: Bonanza Oil & Gas, Inc.
Form 10-K for the Fiscal Year ended December 31, 2008
File No. 000-52411**

Dear Mr. Stubblefield:

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

Sincerely,

Karl Hiller
Branch Chief

cc: Mr. Stephen M. Fleming, Esq.