

Mail Stop 3561

April 12, 2007

Mr. Daniel H. Lloyd  
Chief Executive Officer  
Superior Oil and Gas Co.  
14910 N.W. 36th Street  
Yukon, OK 73099

**Re: Form 10-KSB for the fiscal year ended December 31, 2005  
File No. 000-50173**

Dear Mr. Lloyd:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies