



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

March 31 2008

Mr. Paul C. Slevin  
Chief Financial Officer  
Tatonka Oil and Gas, Inc.  
1515 Arapahoe Street,  
Tower 1, 10<sup>th</sup> Floor  
Denver, Colorado 80202

**Re: Tatonka Oil and Gas, Inc.**  
**Form 10-KSB for Fiscal Year Ended October 31, 2007**  
**Filed March 3, 2008**  
**File No. 0-50190**

Dear Mr. Slevin,

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief