



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street N.E.  
WASHINGTON, D.C. 20549-7010

February 5, 2008

Mr. Jerry Dibble, Chief Financial Officer  
Capital Mineral Investors, Inc.  
101 Convention Centre Drive, Suite 700  
Las Vegas, Nevada 89109

**Re: Capital Mineral Investors, Inc.**  
**Form 10-K**  
**Filed April 17, 2007**  
**File No. 1-32673**

Dear Mr. Dibble:

We issued comments to you on the above captioned filing(s) on July 2, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 11, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 11, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Gary Newberry at 202-551-3761 if you have any questions.

Mr. Jerry Dibble  
Capital Mineral Investors, Inc.  
February 5, 2008  
Page 2

Sincerely,

Chris White  
Branch Chief

cc: Ms. Tristin R. Lee  
Fraser and Company