



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 3, 2009

By Facsimile and U.S. Mail

Mr. Larry Wise
Chief Executive Officer
Nitro Petroleum Incorporated
7250 NW Expressway #260
Oklahoma City, Oklahoma 73132

**Re: Nitro Petroleum Incorporated
Form 10-KSB for the Fiscal Year Ended January 31, 2008
Filed May 15, 2008
Response Letter Dated February 28, 2008
Response Letter Dated May 15, 2008
Response Letter Dated January 22, 2009
File No. 000-50932**

Dear Mr. Wise:

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

Sincerely,

Jill Davis
Branch Chief