



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 7, 2015

Donald Walford  
President and Chief Executive Officer  
T-Rex Oil, Inc.  
520 Zang St., Suite 250  
Broomfield, CO 80021

**Re: T-Rex Oil, Inc.**  
**Form 8-K12G3**  
**Filed December 24, 2014**  
**Form 8-K**  
**Filed April 1, 2015**  
**File No. 0-51425**

Dear Mr. Walford:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources