



DIVISION OF
CORPORATION FINANCE

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

April 23, 2009

Via U.S. Mail and Facsimile

Michael J. Pawelek
President and Chief Executive Officer
South Texas Oil Company
300 E. Sonterra Blvd., Suite 1220
San Antonio, Texas 78258

**Re: South Texas Oil Company
Preliminary Information Statement on Schedule 14C
Filed March 6, 2009
File No. 1-33777**

Dear Mr. Pawelek:

We have completed our review of your Preliminary Information Statement and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Roy D. Toulon, Jr. (210-545-3317)