



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2010

Jonathan New  
Chief Financial Officer  
TOT Energy, Inc.  
1200 NE 16<sup>th</sup> Avenue, Suite 210  
North Miami, Florida 33161

**Re: TOT Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2009**  
**Filed June 30, 2009**  
**File No. 000-51108**

Dear Mr. New:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director