



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 9, 2008

Mr. Patrick Montalban  
Chief Executive Officer  
Majestic Oil & Gas, Inc.  
P.O. Box 488  
Cut Bank, Montana, 59427

**Re: Majestic Oil & Gas, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed April 10, 2008**  
**File No. 000-52379**

Dear Mr. Montalban:

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

Sincerely,

Karl Hiller  
Branch Chief