



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 29, 2009

via U.S. Mail

Mr. Massimiliano Pozzoni  
President and Director  
Cobra Oil & Gas Company  
2100 North Loop South, Suite 900  
Houston, Texas 77002

**Re: Cobra Oil & Gas Company  
Preliminary Information Statement on Schedule 14C  
Filed September 11, 2009  
File No. 0-52788**

Dear Mr. Pozzoni:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Mr. Scott Rapfogel, Esq.