



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.