



DIVISION OF
CORPORATION FINANCE

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

February 5, 2009

Mr. John Punzo
Chief Executive Officer
Exterra Energy Inc.
1717 St. James Place, Suite 205
Houston, TX 77056

**Re: Exterra Energy Inc.
Item 4.02 Form 8-K
File No. 000-52319**

Dear Mr. Punzo:

We have completed our review of your Item 4.02 Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief