



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

May 17, 2010

via U.S. mail and facsimile  
Mr. Everett Willard Gray, II  
Chief Executive Officer  
Doral Energy Corp.  
415 West Wall, Suite 500  
Midland, TX 79701

**Re: Doral Energy Corporation**  
**Form 10-K for Fiscal Year Ended July 31, 2009**  
**Filed November 13, 2009**  
**File No. 0-52738**

Dear Mr. Gray:

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

Sincerely,

Chris White  
Branch Chief