



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2013

Via Facsimile

Mr. Vitaly Melnikov  
Chief Financial Officer  
700 West Pender Street, Suite 507  
Vancouver, BC V6C 1G8  
Canada

**Re: Mass Petroleum, Inc.  
Form 10-K for the Fiscal Year ended November 30, 2012  
Filed February 28, 2013  
File No. 0-53447**

Dear Mr. Melnikov:

We issued comments on the above captioned filing on April 2, 2013. On October 8, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Tracie Towner at (202) 551-3744, Jenifer Gallagher, at (202) 551-3706, or me at (202) 551-3686 if you have any questions.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief