



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2012

Via E-mail

Kevin Halter, Jr.  
President  
Bidfish.com, Inc.  
2591 Dallas Parkway, Suite 102  
Frisco, Texas 75034

**Re: Bidfish.com, Inc.  
Form 8-K  
Filed February 9, 2012  
File No. 000-53512**

Dear Mr. Halter:

We note from the disclosure in the above-referenced Form 8-K that you have acquired three oil and gas leases. We believe that in addition to reporting the transactions under Item 1.01 of Form 8-K, the transactions should also be reported under Item 2.01 of Form 8-K because, through the transactions, you have completed the acquisition of a significant amount of assets otherwise than in the ordinary course of business. Please amend the Form 8-K to provide the disclosure required by Item 2.01 of Form 8-K with respect to the transactions. We specifically highlight the disclosure required by Item 2.01(f) of Form 8-K, which requires disclosure of the information that would be required if you were filing a registration statement on Form 10.

Please contact Charles Lee at (202) 551-3427 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director