



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2009

Via U.S. Mail and Facsimile (646) 415-9093

Mr. David J. Keating

President

Brazos International Exploration, Inc.

2819 Fort Hamilton Parkway

Brooklyn, NY 11218

**Re:           Brazos International Exploration, Inc.**  
**Item 4.01 Form 8-K**  
**Filed August 6, 2009**  
**Item 4.01 Form 8-K/A**  
**Filed September 4, 2009**  
**File No. 0-53336**

Dear Mr. Keating:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief