



DIVISION OF
CORPORATION FINANCE

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

March 14, 2011

Mr. Samuel Weiss
Chief Executive Officer, Chairman and President
Brazos International Exploration, Inc.
1660 NW 19th Avenue
Pompano Beach, Florida 33069

Re: Brazos International Exploration, Inc.
Form 10-K for Fiscal Year Ended March 31, 2010
Filed July 7, 2010
Form 10-K/A for Fiscal Year Ended March 31, 2010
Filed July 16, 2010, December 14, 2010 and March 9, 2011
Form 10-Q for Fiscal Quarter Ended September 30, 2010
Filed November 19, 2010
Form 10-Q/A for Fiscal Quarter Ended September 30, 2010
Filed December 14, 2010 and March 9, 2011
File No. 000-53336

Dear Mr. Weiss:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz
Branch Chief