



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2011

Via E-Mail

Robert H. Craig  
Chief Executive Officer  
Next Fuel, Inc.  
821 Frank Street  
Sheridan, WY 82801

**Re: Next Fuel, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed December 23, 2010  
File No. 333-148493**

Dear Mr. Craig:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended September 30, 2010

Item 9A(T) – Controls and procedures, page 7

Management's Annual Report on Internal Control over Financial Reporting

1. It does not appear that your annual report includes a report of management's assessment of internal control over financial reporting as of October 31, 2010 and related disclosures. Please amend your Form 10-K to provide the disclosures required by Item 308T(a) of Regulation S-K.

Form 10-Q for the fiscal quarter ended December 31, 2010

Controls and procedures, page 12

2. We note that there were no changes in your internal control over financial reporting (ICFR) during the quarter ended December 31, 2010. In light of management's failure to perform or complete its report on internal control over financial reporting at September 30, 2010, and the absence of changes in your ICFR during the subsequent quarter, tell us the basis for concluding your disclosure controls and procedures were effective at December 31, 2010, and revise your disclosure as appropriate. Refer to Item 307 of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Raquel Howard, Staff Accountant at (202) 551-3291 or Ryan Milne, Accounting Branch Chief at (202) 551-3688 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services