



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 23, 2009

Mr. Ray L. Unruh
President, Secretary and Acting Chief Financial Officer
Mesa Energy Holdings, Inc.
5520 Spring Valley Road, Suite 525
Dallas, TX 75254

**Re: Mesa Energy Holdings, Inc.
Item 4.01 Form 8-K
Filed September 3, 2009
File No. 333-149338**

Dear Mr. Unruh:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Chris White
Branch Chief