



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 27, 2008

via U.S. mail

William Sears, Chief Executive Officer
Sears Oil and Gas Corporation
351-B Linden Street
Ft. Collins, Colorado 80524

**Re: Sears Oil and Gas Corporation
Registration Statement on Form S-1
Filed May 30, 2008
File No. 333-151300**

Dear Mr. Sears:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

William Sears, CEO
Sears Oil and Gas Corporation
June 27, 2008
Page 2

Form S-1 filed May 30, 2008

Front Cover Page

1. We note that you have omitted the name of your agent for service. Furthermore, your agent's address on the front cover page is not consistent with the address provided under the Legal Proceedings caption on page 30. Please revise.
2. Explain why you fail to check the box to indicate that Rule 415 applies to this offering. It appears that the selling security holders intend to engage in a delayed or continuous offering of the securities.

Backgrounds of Executive Officers, Promoters, and Control Persons, page 34

3. Please revise the disclosures under the caption to remove subjective language. Examples include "Mr. Sears has vast business and finance experience" and "Mr. Kern has considerable management experience, business skills and leadership techniques."

Signatures, page 42

4. We note that William Sears is the registration statement's only signatory. But Max D. Kern is listed as Sears Oil and Gas Corporation's Chief Financial and Accounting officer on page 34. Please include Mr. Kern's signature and properly identify the capacities in which he is signing, or revise the Directors, Executive Officers, Promoters and Control Persons disclosure on page 34. Please see in this regard Instruction 1 to Signatures on Form S-1.

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. 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.

William Sears, CEO
Sears Oil and Gas Corporation
June 27, 2008
Page 3

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Kristopher Natoli at (202) 551-3650 or, in his absence, Timothy Levenberg, Special Counsel, at (202) 551-3707, with any questions.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Timothy Orr (via fax: (509) 462-2929)