



DIVISION OF
CORPORATION FINANCE

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

October 1, 2013

Via E-Mail

Michael K. Galvis
President and Chief Executive Officer
Nytex Energy Holdings, Inc.
12222 Merit Drive, Suite 1850
Dallas, TX 75251

Re: Nytex Energy Holdings, Inc.
Form 10-K for the Fiscal Year ended December 31, 2012
Filed March 20, 2013
File No. 000-53915

Dear Mr. Galvis:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief