



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2015

Mr. Daniel Martinez,  
President, Chief Executive Officer and Director  
Midwest Oil and Gas Inc.  
400 West Sycamore Street  
Independence, Kansas 67301

**Re: Midwest Oil and Gas Inc.  
Form 10-K for the Fiscal Year ended January 31, 2014  
Filed May 29, 2014  
Form 10-Q for the Fiscal Quarter ended October 31, 2014  
Filed December 22, 2014  
File No. 000-54666**

Dear Mr. Martinez:

We issued comments to you on the above captioned filings on March 9, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by June 3, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Joseph Klinko at (202) 551-3824 or me at (202) 551-3686 with any questions.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief