



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

DIVISION OF  
CORPORATION FINANCE

October 19, 2012

Via E-mail

Mr. Randy Neely  
Chief Financial Officer  
Zodiac Exploration Inc.  
Suite 400, 1324-17 Avenue S.W.  
Calgary, AB T2T 5S8  
Canada

**Re: Zodiac Exploration Inc.  
Form 40-F for Fiscal Year Ended September 30, 2011  
Filed March 14, 2012  
File No. 1-35201**

Dear Mr. Neely:

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 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. 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 rules require.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker  
Branch Chief