



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2014

Via E-mail

James M. Askew  
Chief Executive and Chief Financial Officer  
Texas South Energy, Inc.  
3 Riverway, Suite 800  
Houston, Texas 77056

**Re: Texas South Energy, Inc.  
Form 10-K for the Fiscal Year Ended October 31, 2013  
Filed February 13, 2014  
Form 10-K/A for the Year Ended October 31, 2013  
Filed March 21, 2014  
Form 10-K/A for the Year Ended October 31, 2013  
Filed April 8, 2014  
File No. 333-171064**

Dear Mr. Askew:

We have reviewed your response letter dated April 8, 2014 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within 10 business days by confirming that you will revise your document in future filings (unless otherwise indicated in comment 2 below) and providing any requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K/A for the Year Ended October 31, 2013 filed March 21, 2014

Report of Independent Registered Public Accounting Firm, page 9

1. We note from your response to our prior comment 2 and your amended Form 10-K that you have revised the independent auditors report to disclose that you did not audit the balance sheet as of October 31, 2012, or the statements of operations, stockholders' deficit and cash flows for the period from March 15, 2010 (inception) to October 31, 2012, which totals reflected a deficit of \$55,895 accumulated during the development stage. Those financial statements were audited by other auditors whose report dated

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February 12, 2013, expressed an unqualified opinion on those statements and included an explanatory paragraph regarding the Company's ability to continue as a going concern. However, you have not revised the audit report to identify the statement of operations, stockholders' deficit and cash flows for the year ended October 31, 2012. In this regard, we believe that your disclosure should be revised to indicate that you did not audit the balance sheet as of October 31, 2012, or the statements of operations, stockholders' deficit and cash flows for the year then ended and for the period from March 15, 2010 (inception) to October 31, 2012, as those financial statements and cumulative totals were audited by other auditors whose audit report dated February 12, 2013 is included in this filing. Please revise accordingly.

You may contact Claire Erlanger at (202) 551-3301 or me at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief