



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2011

Via E-mail

Mr. Charles Grob  
President  
Chimera Energy Corporation  
2800 Post Oak Blvd., Suite 4100  
Houston, TX 77056

**Re: Chimera Energy Corporation  
Amendment No. 1 to Registration Statement on Form S-1  
Filed November 23, 2011  
File No. 333-177406**

Dear Mr. Grob:

We have reviewed your registration statement and have the following comments.

Description of Property, page 27

1. We note your response to comment nine of our letter dated November 16, 2011. Please disclose the material terms of your office space lease, and tell us what consideration you gave to filing the lease as an agreement to your registration statement.

Management, page 33

Sole Officer and Director, page 33

2. We note your response to comment 12 of our letter dated November 16, 2011. Please disclose the name of Mr. Grob's private Insurance and Financial Consulting business. Refer to Item 401(e)(1) of Regulation S-K.

Exhibit 5.1

3. Please file a revised legal opinion to refer to the correct par value of the common stock covered by the registration statement. In this regard, we note counsel revised the legal opinion to refer to common stock with a par value of \$0.0001 rather than \$0.001, as provided by your articles of incorporation.

Mr. Charles Grob  
Chimera Energy Corporation  
December 1, 2011  
Page 2

You may contact Jenn Do, Staff Accountant, at (202) 551-3743 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or me at (202) 551-3765 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: Via E-mail  
David M. Loev  
The Loev Law Firm, PC