



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**via facsimile and U.S. mail**

Mr. Phillip Ware  
Chief Executive Officer  
Coastal Caribbean Oils & Minerals, Ltd.  
P.O. Box 609  
Apalachicola, FL 32329

May 30, 2007

Re: **Coastal Caribbean Oils & Minerals, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**File No. 1-04668**

Dear Mr. Ware:

We have completed our review of Coastal Caribbean Oils & Minerals' 2005 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief