

May 23, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX

Mr. Thornton Donaldson
President, Secretary, Treasurer and Director
Texola Energy Corporation
4425 Cecile Street
Pierrefonds, Quebec, Canada H9K 1N1

RE: Texola Energy Corporation
Form 10-KSB for the year ended December 31, 2005
Filed April 17, 2006
File No. 000-51361

Dear Mr. Donaldson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz Jr.
Senior Staff Accountant