



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 20, 2008

Via U.S. Mail and Facsimile

Mr. Scott D. Guffey, Chief Financial Officer  
Cubic Energy, Inc.  
9870 Plano Road  
Dallas, Texas 75238

**Re: Cubic Energy, Inc.**  
**Form 10-KSB for Fiscal Year Ended June 30, 2007**  
**Filed September 28, 2007**  
**File No. 0-9355**

Dear Mr. Guffey:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief