



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 21, 2010

Jon S. Ross
Corporate Secretary
Cubic Energy, Inc.
9870 Plano Road
Dallas, Texas 75238

Re: Cubic Energy, Inc.
Amendment No. 1 to Preliminary Information Statement on Schedule 14C
Filed January 11, 2010
File Number 1-34144

Dear Mr. Ross:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: via facsimile

David R. Earhart
(214) 999-3645