



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

December 8, 2008

Via U.S. mail and facsimile

Kevan Casey, Chief Executive Officer
Striker Oil & Gas, Inc.
5075 Westheimer Road, Suite 975
Houston, TX 77056

**Re: Striker Oil & Gas, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 26, 2008
File No. 0-10351**

Dear Mr. Casey:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

Cc: J. Madison

Via facsimile
Thomas C. Pritchard
(713) 209-2922