



DIVISION OF
CORPORATION FINANCE
20549-7010

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

January 22, 2009

Mr. Robert E. Corbin
Principal Financial Officer
Spindletop Oil & Gas Co.
12850 Spurling Rd., Suite 200
Dallas, TX 75230

Re: Spindletop Oil & Gas Co.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed April 14, 2008
File No. 000-18774

Dear Mr. Corbin:

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

Sincerely,

Karl Hiller
Branch Chief