



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2011

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, 2009**  
**Filed April 15, 2010**  
**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