



DIVISION OF
CORPORATION FINANCE

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

July 8, 2010

Mr. Kent Rodriguez
Chief Executive Officer
Avalon Oil & Gas, Inc.
7808 Creekridge Circle, Suite 105
Minneapolis, Minnesota 55439

Re: Avalon Oil & Gas, Inc.
Form 10-K for Fiscal Year Ended March 31, 2009
Filed July 14, 2009
File No. 1-12850

Dear Mr. Rodriguez:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Shannon
Branch Chief