



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

John Jurasin
Chief Executive Officer
Radiant Oil & Gas, Inc.
9700 Richmond Ave., Suite 124
Houston, TX 77042

Re: Radiant Oil & Gas, Inc.
Form 8-K
Filed August 16, 2010, as amended January 14, 2011
File No. 0-24688

Dear Mr. Jurasin:

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

Sincerely,

/s/ Kathleen Krebs for
Larry Spigel
Assistant Director