



DIVISION OF
CORPORATION FINANCE

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

April 18, 2011

Mr. Michael C. Coffman
Chief Executive Officer
Panhandle Oil and Gas, Inc.
5400 North Grand Boulevard
Grand Centre, Suite 300
Oklahoma City, OK 73112

Re: Panhandle Oil and Gas, Inc.
Form 10-K for Fiscal Year Ended September 30, 2010
Filed December 9, 2010
File No. 1-31759

Dear Mr. Coffman:

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

Sincerely,

Ethan Horowitz
Branch Chief