



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2009

Ms. Georgina Martin  
Chief Financial Officer  
Cheetah Oil & Gas Ltd.  
17 Victoria Road,  
Nanaimo, B.C. V9R4N9

**Re: Cheetah Oil & Gas Ltd.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed May 15, 2008**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed April 14, 2009**  
**File No. 000-26907**

Dear Ms. Martin:

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

Sincerely,

Karl Hiller  
Branch Chief