

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

ESP Resources, Inc.

CIK: [1346526](#) | IRS No.: **980440762** | State of Incorporation: **NV** | Fiscal Year End: **0531**

Type: **UPLOAD**

SIC: **1382** Oil & gas field exploration services

Mailing Address

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SUITE 400
AUSTIN TX 78701*

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DIVISION OF
CORPORATION FINANCE

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

January 26, 2009

Mr. Chris MetCalf
Chief Executive Officer
Pantera Petroleum, Inc.
111 Congress Avenue, Suite 400
Austin, TX 78701

**Re: Pantera Petroleum, Inc.
Item 4.01 Form 8-K
Filed December 29, 2008
File No. 000-52506**

Dear Mr. MetCalf:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief