

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2014-05-12**
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FILED FOR

Texas Gulf Energy Inc

CIK: [1429627](#) | IRS No.: **260338889** | State of Incorp.: **NV** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **5960** Nonstore retailers

Mailing Address

*1601 OLD UNDERWOOD
ROAD
LA PORTE TX 77571*

Business Address

*1601 OLD UNDERWOOD
ROAD
LA PORTE TX 77571
(281) 867-8400*



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

DIVISION OF
CORPORATION FINANCE

May 12, 2014

Via U.S. Mail
Rilene Burgess
Chief Executive Officer
Texas Gulf Energy, Inc.
1602 Old Underwood Road
La Porte, TX 77571

Re: Texas Gulf Energy, Inc.
Form 10-K for the year ended December 31, 2012
Filed April 16, 2013
File No. 333-149857

Dear Ms. Burgess:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief