



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2011

Via Facsimile

Ms. Tamala L. McComic  
Chief Executive Officer and President  
Mexco Energy Corporation  
214 W. Texas Avenue, Suite 1101  
Midland, Texas 79701

**Re: Mexco Energy Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2010**  
**Filed June 29, 2010**  
**Form 10-K/A for Fiscal Year Ended March 31, 2010**  
**Filed January 31, 2011**  
**File No. 001-31785**

Dear Ms. McComic:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief