



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

November 28, 2008

Mr. Wesley F. Whiting  
President  
Sun River Energy, Inc.  
10200 W. 44<sup>th</sup> Avenue  
Wheat Ridge, CO 80033

**Re: Sun River Energy, Inc.**  
**Form 8-K**  
**Filed November 3, 2008**  
**Form 8-K/A1**  
**Filed November 26, 2008**  
**File No. 000-27485**

Dear Mr. Whiting:

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

Sincerely,

Donald F. Delaney  
Senior Staff Accountant