



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

DIVISION OF
CORPORATION FINANCE

February 2, 2011

Via U.S. Mail and Facsimile to
Mr. Donal R. Schmidt, Jr.
Chief Executive Officer
Sun River Energy, Inc.
5950 Berkshire Lane, Suite 1650
Dallas, Texas 75225

Re: Sun River Energy, Inc.
Item 4.01 Form 8-K
Filed November 12, 2010
Item 4.01 Form 8-K/A
Filed January 10, 2011
File No. 0-27485

Dear Mr. Schmidt:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief