



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2009

By Facsimile and U.S. Mail

Mr. Richard G. Stifel  
Chief Financial Officer  
Big Cat Energy Corporation  
201 W. Lakeway, Ste. 1000  
Gillette, WY 82718

**Re:   Big Cat Energy Corporation**  
**Form 10-K for the Fiscal Year Ended April 30, 2008**  
**Filed July 29, 2008**  
**Form 10-K/A for the Fiscal Year Ended April 30, 2008**  
**Filed May 5, 2009**  
**Form 10-Q/A for the Quarterly Period Ended October 31, 2008**  
**Filed May 4, 2009**  
**Response Letter Dated March 12, 2009**  
**Response Letter Dated March 25, 2009**  
**Response Letter Dated April 20, 2009**  
**File No. 001-13515**

Dear Mr. Stifel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief