



DIVISION OF
CORPORATION FINANCE

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

January 27, 2009

Via U.S. mail and facsimile

Mr. Donald E. Vandenberg
Chief Executive Officer and Director
Sonterra Resources, Inc.
523 North Sam Houston Parkway East, Suite 1220
Houston, Texas 77060

Re: Sonterra Resources, Inc.
Preliminary Revised Information Statement on Schedule 14C
Filed January 26, 2009
File No. 0-29463

Dear Mr. Vandenberg:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: T. Levenberg
J. Madison

via facsimile
Owen Naccarato
(949) 851-9262