



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 30, 2009

Mr. Donald E. Vandenberg  
Chief Executive Officer  
Sonterra Resources, Inc.  
523 N. Sam Houston Parkway East, Suite 175  
Houston, TX 77060

**Re: Sonterra Resources, Inc.**  
**Form 8-K**  
**Filed January 29, 2009**  
**Form 8-K**  
**Filed December 31, 2008**  
**File No. 000-29463**

Dear Mr. Vandenberg:

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

Sincerely,

Donald F. Delaney  
Senior Staff Accountant