



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2009

**Via U.S. Mail and Fax (403-513-2670)**

Mr. William S. Tighe  
Chief Executive Officer  
Kodiak Energy, Inc.  
734 7th Avenue S.W.  
Calgary, Alberta, Canada T2P 3P8

**Re: Kodiak Energy, Inc.  
Item 4.02 Form 8-K  
Filed March 17, 2009  
File No. 333-82434**

Dear Mr. Tighe:

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

Sincerely,

Chris White  
Branch Chief