

Mail Stop 3010

September 21, 2009

Via U.S. Mail and Facsimile 281.419.1114

Mr. John S. Ippolito  
Chief Executive Officer  
Epic Energy Resources, Inc.  
1450 Lake Robbins  
Suite 160  
The Woodlands, TX 77494

**Re: Epic Energy Resources, Inc.  
Item 4.01 Form 8-K  
Filed September 15, 2009  
Item 4.01 Form 8-K/A  
Filed September 19, 2009  
File No. 000-31357**

Dear Mr. Ippolito:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant