



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2014

Via E-mail

Garrett Hale  
Chief Executive Officer  
Sunergy, Inc.  
14362 N. Frank Lloyd Wright Blvd.  
Suite 1000  
Scottsdale, AZ 85260

**Re: Sunergy, Inc.  
Form 8-K  
Filed March 19, 2014  
File No. 000-52767**

Dear Mr. Hale:

We have reviewed your filing and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K filed March 19, 2014

1. We note your board of directors approved and authorized the engagement of Anton & Chia, LLP on March 12, 2014. Please amend your 8-K to also state if during your two most recent fiscal years, and any subsequent period prior to engaging Anton & Chia, LLP, you consulted the new accountant regarding any matters identified in Item 304(a)(2) of Regulation S-K. In addition, obtain and file an updated Exhibit 16 letter from the former accountant stating whether the accountant agrees with the statements made in your amended Form 8-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- The company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have questions regarding these comments and related matters, please contact me at 202-551-3796.

Sincerely,

/s/ Myra Moosariparambil

Myra Moosariparambil  
Staff Accountant