



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2015

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 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed April 15, 2014**  
**Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2013**  
**Filed April 22, 2014**  
**Response Submitted February 26, 2015**  
**File No. 000-52767**

Dear Mr. Hale:

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

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended 2013 Filed April 22, 2014  
General

1. We note your response to comment 2 from our letter dated January 21, 2015 and we reissue the comment. Please provide the requested information.

You may contact John Coleman at (202)551-3610 if you have questions regarding the engineering comments.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director