



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

March 10, 2010

Mr. Kirk A. Stingley,
Chief Financial Officer
Eternal Energy Corp.,
2549 West Main Street, Suite 202
Littleton, Colorado 80120

Re: Eternal Energy Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed April 8, 2009
File No. 000-50906

Dear Mr. Stingley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief