



DIVISION OF
CORPORATION FINANCE

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

April 23, 2009

Mr. Thomas G. Ryman
Chief Financial Officer
JayHawk Energy, Inc.
6240 E. Seltice Way, Suite C
Post Falls, Idaho 83854

Re: JayHawk Energy, Inc.
Form 10-KSB for Fiscal Year Ended September 30, 2007
Filed December 21, 2007
Form 10-KSB for Fiscal Year Ended September 30, 2008
Filed December 30, 2008
File No. 000-53311

Dear Mr. Ryman:

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

Sincerely,

Karl Hiller
Branch Chief