



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 9, 2008

Mr. D. Bruce Horton
Chief Financial Officer
Morgan Creek Energy Corp.
5050 Quorum Drive, Suite 700
Dallas, Texas 75254

Re: Morgan Creek Energy Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 10, 2008
File No. 000-52139

Dear Mr. Horton:

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