



DIVISION OF
CORPORATION FINANCE

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

January 29, 2010

By U.S. mail and facsimile

Mr. Thomas J. Cunningham, President
Cheyenne Resources Corp.
7305 Calle Sagrada
Bakersfield, CA 93309

**RE: Cheyenne Resources Corp.
Form 8-K Item 4.01
Filed October 28, 2009
Form 8-K/A Item 4.01
Filed November 4, 2009
Form 8-K/A Item 4.01
Filed November 20, 2009
File No. 333-140204**

Dear Mr. Cunningham:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief