



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

April 15, 2010

Mr. Robert "Steve" Owens  
Chief Executive Officer  
Ring Energy, Inc.  
18 ½ East State Street, Suite 202  
Redlands, California 92373

**Re: Ring Energy, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2009  
Filed December 29, 2009  
File No. 333-140024**

Dear Mr. Owens:

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

Sincerely,

Mark C. Shannon  
Branch Chief