



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2012

Via E-mail

Jerry G. Mikolajczyk  
Chief Executive Officer  
Xun Energy, Inc.  
12518 NE Airport Way  
Suite 148 No. 156  
Portland, Oregon 97230

**Re: Xun Energy, Inc.**  
**Form 10-K for Fiscal Year Ended May 31, 2011**  
**Filed September 28, 2011**  
**Form 10-Q for Fiscal Quarter Ended November 30, 2011**  
**Filed January 23, 2012**  
**File No. 0-53466**

Dear Mr. Mikolajczyk:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief