



DIVISION OF
CORPORATION FINANCE

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

September 16, 2009

Mr. Arthur Bertagnolli
Chief Executive Officer
Savoy Energy Corporation
11200 Westheimer, Suite 900
Houston, TX 77042

Re: Savoy Energy Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 30, 2009
Item 4.01 Form 8-K Filed August 11, 2009
Item 4.01 Form 8-K/A Filed September 8, 2009
Response Letter Dated September 14, 2009
File No. 333-151960

Dear Mr. Bertagnolli:

We have completed our review of your Form 10-K, Form 8-K and related filings with respect to the issues identified in our letter dated September 2, 2009. We have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief