



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 1, 2008

By Facsimile and U.S. Mail

Mr. Dean W. Rowell
Chief Executive Officer
Standard Energy Corporation
447 Bearcat Drive
Salt Lake City, Utah 84115-2517

**Re: Standard Energy Corporation
Form 10-KSB for the Fiscal Year Ended March 31, 2007
Filed on June 28, 2007
Response Letter Dated February 19, 2008
File No. 000-9336**

Dear Mr. Rowell:

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

Sincerely,

Jill Davis
Branch Chief