



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

September 9, 2008

Mr. J. Kenneth Alley  
Senior Vice President and Chief Financial Officer  
Suncor Energy Inc.  
112 – 4<sup>th</sup> Avenue S.W.  
Calgary, Alberta, Canada T2P 2V5

**Re: Suncor Energy Inc.**  
**Form 40-F for Fiscal Year Ended December 31, 2007**  
**Filed March 4, 2008**  
**Response Letter Dated July 31, 2008**  
**File No. 001-12384**

Dear Mr. Alley:

We have completed our review of your Form 40-F and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White  
Branch Chief