



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

November 4, 2008

Mr. Konstantin Tsirulnikov  
President and Executive Officer  
Sunrise Energy Resources, Inc.  
950 Third Avenue, Suite 501  
New York, NY 10022

**Re: Sunrise Energy Resources, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**Form 10-QSB for Fiscal Quarter Ended March 31, 2008**  
**Filed May 13, 2008**  
**Form 10-KSB/A for Fiscal Year Ended December 31, 2007**  
**Filed August 20, 2008**  
**Response Letter Dated September 24, 2008**  
**Form 10-KSB/A for Fiscal Year Ended December 31, 2007**  
**Filed October 1, 2008**  
**Response Letter Dated October 24, 2008**  
**Form 10-KSB/A for Fiscal Year Ended December 31, 2007**  
**Filed October 31, 2008**  
**File No. 001-11248**

Dear Mr. Tsirulnikov:

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