



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2011

Via E-mail

Bart Demosky  
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, 2009  
Filed March 5, 2010  
File No. 1-12384**

Dear Mr. Demosky:

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

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director