

CETRONE ENERGY COMPANY

*11010 East Boundary Road
Elk, Washington 99009*

Security and Exchange Commission
Division of Corporate Finance
100 F Street, N.E., Stop 4631
Washington D.C. 20549

July 30, 2009

RE: Cetrone Energy Company
Post-Effective Amendment to Form S-1 filed on June 2, 2009
Form 10-K and 10-K/A for the fiscal year ended December 31, 2008
Form 10-Q and 10-Q/A for the period ended March 31, 2009
File Number 333-153381

ATT: Ms. Dorine Miller, Financial Analyst
Phone (202) 551-3711
Fax (732) 807-4507

FORM 10-K/A FOR THE PERIOD ENDED DECEMBER 31, 2008

General

1. Management has provided as part of this correspondence written acknowledgment of the "Tandy Language".

Item 9A(T) – Controls and Procedures, page 12

2. Language referring the reader to the specifics of why management concluded the controls and procedures were not effective has been added.

FORM 10-Q FOR THE PERIOD ENDED MARCH 31, 2009

Balance Sheet, page F-1

3. Reference to "audited" has been removed from balance sheet and statement of operations.

General

4. The language referencing Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933 has been removed from the Form 10-Q.

Item 4 – Controls and Procedures, page 9

5. The information required by Item 307 and 308(c) of Regulation S-K has been added to Item 4. The reference to May 31, 2009 has been modified to reflect March 31, 2009.

Sincerely,

/s/ Michael Cetrone
Michael Cetrone
Chief Executive Officer
Cetrone Energy Company

*11010 East Boundary Road
Elk, Washington 99009
Phone (509) 714-5236*

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This document is provided by management of Cetrone Energy Company (the "Company") in connection with the response provided by the Securities and Exchange Commission's ("SEC") comments in relationship to the above described filings by the Company.

The Company acknowledges the following:

- 1.) The Company is responsible for the adequacy and accuracy of the disclosure in their filings;

- 2.) Staff comments or changes to the disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- 3.) The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under federal securities laws of the United States.

Sincerely,

/s/ Michael Cetrone
Michael Cetrone
Chief Executive Officer
Cetrone Energy Company

