

Mail Stop 4561

May 12, 2009

Mark Rentschler  
Chief Executive Officer  
Darwin Resources, Inc.  
2202 N. West Shore Blvd., Suite 200  
Tampa, FL 33607

**Re: Darwin Resources, Inc.  
Form 8-K Filed April 10, 2009  
File No. 000-21369**

Dear Mr. Rentschler:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant