



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2009

**Via U.S. Mail and Fax (303-799-0912)**

Mr. Glen R. Gamble  
Chief Executive Officer  
Pinnacle Resources, Inc.  
9600 E. Arapahoe Road, Suite 260  
Englewood, Colorado 80112

**Re: Pinnacle Resources, Inc.  
Item 4.01 Form 8-K  
Filed January 7, 2009  
File No. 000-22965**

Dear Mr. Gamble:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. We note you filed Item 4.01 Form 8-K on January 7, 2009 for the event occurred on October 20, 2008. The filing requirements for Item 4.01 of Form 8-K is within four business days after the occurrence of a triggering event. Please ensure that future filings comply with the filing requirements. Please refer to the guidance at Release 33-8400, which may be found at <http://www.sec.gov/rules/final/33-8400.htm>.
2. Please revise your disclosure to clearly state whether M&K CPAS, PLLC was engaged to audit your financial statements as of and for the fiscal year ended June 30, 2008 and whether there is a report issued on these financial statements.

3. Please expand your disclosure to state whether the decision to dismiss your former accountant was recommended or approved by 1) any audit or similar committee of the board of directors; or 2) the board of directors. Please refer to the guidance at the Item 304(a)(1)(iii) of Regulation S-K.
4. Please include the date that Kelly & Company was engaged by the board of directors of the Company as independent accountant. We refer you to the guidance at Item 304(a)(2) of Regulation S-K.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Suying Li at (202) 551-3335 if you have questions regarding comments. Please contact me at (202) 551-3461 with any other questions.

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Sincerely,

Chris White  
Branch Chief