



DIVISION OF
CORPORATION FINANCE

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

February 20, 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 completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Chris White
Branch Chief