



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

March 29, 2007

Mr. Matthew Markin
Chief Financial Officer
Intercontinental Resources, Inc.
9454 Wilshire Blvd., Suite 301
Beverly Hills, CA 90212

**Re: Intercontinental Resources, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2005, as amended
Filed April 20, 2006, October 13, 2006 and March 29, 2007
Forms 10-QSB for Fiscal Quarters Ended March 31, 2006 and
June 30, 2006, as amended, and September 30, 2006
Filed May 17, 2006, August 17, 2006, October 13, 2006
and November 17, 2006
Response Letters Dated October 13, 2006, November 9, 2006,
January 18, 2007 and March 5, 2007
File No. 0-28481**

Dear Mr. Markin:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief