

Mail Stop 3561

August 16, 2007

Matthew Markin  
President, Chief Executive Officer and  
Acting Chief Financial Officer  
Intercontinental Resources, Inc.  
9454 Wilshire Boulevard  
Suite 301  
Beverly Hills, CA 90212

**Re: Intercontinental Resources, Inc.  
Information Statement on Schedule 14C  
File No. 0-28481**

Dear Mr. Markin:

We have completed our review of your Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc via facsimile (561) 362-6116:  
Jonathan L. Shepard  
Siegel, Lipman, Dunay, Shepard & Miskel, LLP