



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 8, 2009

Mr. Jacob Roth  
Chief Executive Officer  
Royal Energy Resources, Inc.  
256-260 Broadway, Suite 309  
Brooklyn, New York 11211

**Re: Royal Energy Resources, Inc.  
Form 10-K for the Fiscal Year Ended August 31, 2008  
Filed November 20, 2008  
File No. 0-52547**

Dear Mr. Roth:

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

Sincerely,

Karl Hiller  
Branch Chief