



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

September 11, 2009

Mr. Rodney Lozinski  
Chief Executive Officer  
1909 Dufferin Avenue  
Saskatoon, Saskatchewan  
Canada, S7J 1B6

**Re: Dravco Mining, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 19, 2009**  
**File No. 0-50664**

Dear Mr. Lozinski:

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