



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

September 21, 2009

Mr. Leroy Haltermann  
President  
Brinx Resources Ltd.  
820 Piedra Vista Road N.E.  
Albuquerque, New Mexico 87123

**Re: Brinx Resources, Ltd.  
Form 10-K for the Fiscal Year Ended October 31, 2008  
Filed January 29, 2009  
File No. 333-102441**

Dear Mr. Haltermann:

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