



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2019

Xiao Jun Kong  
Chief Executive Officer  
Trafalgar Resources, Inc.  
Everbright Center, Suite 3102  
108 Gloucester Road  
Wanchai, Hong Kong

**Re: Trafalgar Resources, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2018**  
**Filed January 9, 2019**  
**File No. 001-32522**

Dear Mr. Kong:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery