



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Via Facsimile

Mr. Gregory Anderson
President and Chief Executive Officer
Pacific Booker Minerals Inc.
#1702-1166 Alberni Street
Vancouver, B.C., Canada V6E 3Z3

**Re: Pacific Booker Minerals Inc.
Form 20-F for the Fiscal Year Ended January 31, 2010
Filed July 30, 2010
Form 20-F/A1 for the Fiscal Year Ended January 31, 2010
Filed February 11, 2011
Response Letter Dated February 10, 2011
File No. 001-33649**

Dear Mr. Anderson:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director