



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

May 28, 2008

Mr. Jordan Welsh, President  
Razor Resources Inc.  
1500 Rosecrans Avenue, Suite 500  
Manhattan Beach, CA 90266

**Re: Razor Resources Inc**  
**Form 10-KSB for Fiscal Year Ended April 30, 2007**  
**Filed August 10, 2007**  
**File No. 0-51973**

Dear Mr. Welsh:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief