



DIVISION OF
CORPORATION FINANCE

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

June 15, 2011

Via E-Mail

Gregory Rotelli
President, Secretary and Director
Razor Resources Inc.
12340 Seal Beach Blvd., Ste B-190
Seal Beach, CA 90740

**Re: Razor Resources Inc.
Form 10-K for Fiscal Year Ended April 30, 2010
Filed August 13, 2010
File No. 0-51973**

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Accounting Branch Chief