



DIVISION OF
CORPORATION FINANCE

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

November 17, 2009

Mr. Kevin M. Murphy
President and Chief Executive Officer
Black Hawk Exploration Inc.
1174 Manitou Drive NW, PO Box 363
Fox Island, WA 98333

Re: Black Hawk Exploration Inc.
Form 10-K/A2 for the Fiscal Year Ended August 31, 2008
Filed November 5, 2009
Form 10-Q/A2 for the Fiscal Quarter Ended November 30, 2008
Filed November 5, 2009
Form 10-Q/A2 for the Fiscal Quarter Ended February 28, 2009
Filed November 5, 2009
Form 10-Q/A1 for the Fiscal Quarter Ended May 31, 2009
Filed November 5, 2009
Response Letter Dated November 3, 2009
File No. 000-51988

Dear Mr. Murphy:

We have completed our review of your Form 10-K and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White
Branch Chief