



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2009

Mr. Dwayne Skellern  
President, Secretary and Treasurer  
Big Bear Mining Corp.  
110 S. Fairfax Ave.  
Los Angeles, CA 90036

**Re:   Big Bear Mining Corp.  
     Form 10-K for the Fiscal Year Ended December 31, 2008  
     Filed March 31, 2009  
     Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
     Filed May 15, 2009  
     Response Letter Dated August 31, 2009  
     File No. 001-32904**

Dear Mr. Skellern:

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