

Mail Stop 3561

July 20, 2009

Benjamin Mayer, Chairman of the Board
Duke Mining Company, Inc.
850 Third Avenue, Suite 1801
New York, NY 10022

Re: Duke Mining Company, Inc.
Item 4.01 Form 8-K
Filed July 9, 2009
File No. 333-132107

Dear Mr. Mayer:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise Rhodes
Staff Accountant
Office of Beverages, Apparel and
Health Care Services