



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 19, 2008

Mr. Tamer Muftizade
Chief Financial Officer
Eastern Goldfields, Inc.
1660 Hotel Circle North, Suite 207
San Diego, CA 92108

Re: Eastern Goldfields, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2007 as Amended
File No. 0-52151

Dear Ms. Muftizade:

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

Sincerely,

Kyle Moffatt
Accountant Branch Chief