



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 4, 2009

Mr. TianHui Yin
Principal Financial and Accounting Officer
Gold Rock Resources Inc.
5A-56, No. 21 Building, WuYi Garden,
TongZhou District, Beijing,
China, 101100

Re: Gold Rock Resources Inc.
Form 10-K for the Fiscal Year Ended April 30, 2008
Filed July 28, 2008
Form 10-K/A for the Fiscal Year Ended April 30, 2008
Filed April 9, 2009
File No. 0-52758

Dear Mr. Yin:

We have completed our review of your 2008 Form 10-K, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief