



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

March 25, 2008

Via U.S. Mail and Facsimile

Mr. Michel Bouchard
President
Cadiscor Resources, Inc.
1225 Gay-Lussac, Boucherville
Quebec, Canada J4B 7K1

Re: Cadiscor Resources Inc.
Amendment No. 3 to Registration Statement on Form 10-SB
Filed December 11, 2007
File No. 0-52252

Form 10-KSB for the year ended December 31, 2006, as amended
Filed March 30, 2007
Form 10-QSB for the quarter ended March 31, 2007, as amended
Filed May 15, 2007
Form 10-QSB for the quarter ended June 30, 2007, as amended
Filed August 14, 2007
Form 10-QSB for the quarter ended September 30, 2007, as amended
Filed November 14, 2007
File No. 0-52252

Dear Mr. Bouchard:

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

Sincerely,

H. Roger Schwall
Assistant Director