



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2010

Mr. Matt J. Colbert  
Chief Financial Officer  
Gold Crest Mines, Inc.  
724 E Metler Lane  
Spokane Valley, WA

**Re: Gold Crest Mines, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 25, 2009**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Filed April 30, 2009**  
**File No. 000-52392**

Dear Mr. Colbert:

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

Sincerely,

Mark C. Shannon  
Branch Chief