



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2010

Mr. Rakesh Malhotra  
Chief Financial Officer  
Infrastructure Materials Corp.  
1135 Terminal Way, Suite 207B  
Reno, NV 89502

**Re: Infrastructure Materials Corp.  
Form 10-K for Fiscal Year Ended June 30, 2009  
Filed September 28, 2009  
Form 10-K/A for Fiscal Year Ended June 30, 2009  
Filed October 29, 2010  
File No. 0-52641**

Dear Mr. Malhotra:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief