



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 19, 2010

Via U.S. Mail and Fax

Mr. Dennis McLaughlin
Chief Executive Officer and President
Evolution Resources, Inc.
143 Yazoo Avenue,
Clarksdale, MS 38614

**RE: Evolution Resources, Inc.
Form 10-K for the year ended October 31, 2009 and
Form 10-Q for the period ending January 31, 2010
Filed November 27, 2009 and April 20, 2010, respectively
File No. 333-140306**

Dear Mr. McLaughlin:

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

Sincerely,

Larry Spigel
Assistant Director