



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 13, 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.
Item 4.01 Forms 8-K and 8-K/A
Filed August 31, 2010 and
September 13, 2010, respectively
File No. 333-140306**

Dear Mr. McLaughlin:

We have completed our review of your Forms 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director