



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 15, 2009

Mr. Rafael A. Pinedo, President  
Chancery Resources, Inc.  
4400 Westgrove Drive, Suite 104  
Dallas, TX 75001

**Re: Chancery Resources, Inc.**  
**Form 10-Q for the Fiscal Quarter Ended May 31, 2009**  
**Filed July 22, 2009**  
**Form 10-Q for the Fiscal Quarter Ended August 31, 2009**  
**Filed October 20, 2009**  
**File No. 000-53142**

Dear Mr. Pinedo:

We have completed our review of the above noted filings and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant  
Accountant Chief