



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

Earl Abbott  
President  
Coyote Resources, Inc.  
5490 Longley Lane  
Reno, Nevada 89511

**RE: Coyote Resources, Inc.  
Form 8-K  
Filed August 18, 2010, as amended  
File No. 000-52512**

Dear Mr. Abbott:

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

Sincerely,

Larry Spigel  
Assistant Director