



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2011

Mr. William D. Thomas, Treasurer and Chief Financial Officer  
Mainland Resources Inc.  
21 Waterway Avenue, Suite 300  
The Woodlands, Texas 77380

**Re: Mainland Resources Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2009**  
**Filed May 29, 2009**  
**Form 10-K for the Fiscal Year Ended February 28, 2010**  
**Filed June 1, 2010**  
**File No. 000-52782**

Dear Mr. Thomas:

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

Sincerely,

Anne Nguyen Parker  
Legal Branch Chief