



DIVISION OF
CORPORATION FINANCE

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

January 28, 2010

Mr. Jaskarn Samra
President and Chief Executive Officer
Kranti Resources, Inc.
6705 Tomken Rd., Suite 211
Mississauga, ON L5T 2J6
Canada

Re: Kranti Resources, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Response Letter Dated January 11, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2008
Filed January 13, 2010
File No. 333-142096

Dear Mr. Samra:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief