



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2010

Mr. Michael J. Malbourne  
Chief Financial Officer  
Elray Resources, Inc.  
#15, 291 Street, Sangkat Boeng Kok 1  
Tourl Kok District  
Phnom Penh, Cambodia

**Re: Elray Resources, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-52727**

Dear Mr. Malbourne:

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

Sincerely,

Mark C. Shannon  
Branch Chief