



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 21, 2016

Via Mail

Mr. David Alexander  
Principal Executive Officer  
North America Frac Sand, Inc.  
Unit 9B – 218  
105th Street East  
Saskatoon, SK S71 0J9

**Re: North America Frac Sand, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed April 14, 2016  
File No. 000-54757**

Dear Mr. Alexander:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities