



DIVISION OF  
CORPORATION FINANCE

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

June 9, 2011

Via Facsimile

Mr. J. Francisco Terreforte  
Chief Executive Officer  
Asia Atlantic Resources  
2101 Vista Parkway, Suite 292  
West Palm Beach, Florida 33411

**Re: Asia Atlantic Resources  
Form 10-K for Fiscal Year Ended April 30, 2010  
Filed July 29, 2010  
Form 10-K/A for Fiscal Year Ended April 30, 2010  
Filed May 17, 2011  
Response Letter Dated May 17, 2011  
File No. 333-146572**

Dear Mr. Terreforte:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant