



DIVISION OF
CORPORATION FINANCE

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

February 18, 2011

Mr. Dexter R. Caliso
Chief Executive Officer
Plata Resources, Inc.
2911 Park Avenue
Pasay City, Metro Manila, Philippines

Re: Plata Resources, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 15, 2010
Form 10-Q for the Quarter Ended September 30, 2010
Filed November 5, 2010
File No. 000-53207

Dear Mr. Caliso:

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

Sincerely,

Karl Hiller
Branch Chief