



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 18, 2011

VIA FACSIMILE

Mr. Kenneth A. Goggans
Chief Executive Officer, President, Treasurer,
Chief Financial Officer, Secretary and Director
Richland Resources Corp.
1513 Houston Street
Sulphur Springs, TX 75482

**Re: Richland Resources Corp.
Form 8-K
Filed November 16, 2011
File No. 000-53575**

Dear Mr. Goggans:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed November 16, 2011

1. We note in the third paragraph of Section A that, in accordance with Item 304(a)(1)(ii) of Regulation S-K, you provided a statement indicating your accountants' reports on your financial statements for each of the past five fiscal years "...did not contain adverse opinions or disclaimers of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles." This requirement includes disclosure in the accountants' report of uncertainty regarding your ability to continue as a going concern. Please revise your disclosure to fully address this requirement.

2. Please include the required letter from your former accountants addressing the disclosures in your amendment.

Closing Comments

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please contact Donald F. Delaney, at (202) 551-3863.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief