

Mail Stop 3010

December 3, 2009

Via U.S. Mail

Mr. Harpreet Sangha  
President and Director  
Blackrock Resources, Inc.  
Unit 222, 6820-188 St.  
Surrey, BC, Canada V4N 3G6

**Re: Blackrock Resources, Inc.  
Item 4.01 Form 8-K  
Filed August 12, 2009  
Item 4.01 Form 8-K/A  
Filed December 1, 2009  
File No. 333-153354**

Dear Mr. Sangha:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant