

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