



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 30, 2009

Mr. Anthony Zaradic
Chief Executive Officer, Chief Financial Officer, and President
Link Resources Inc.
392 Acadia Dr. S. E.
Calgary, Alberta, Canada T2J0A8

Re: Link Resources Inc.
Preliminary Proxy Statement on Schedule 14C
Filed September 21, 2009
File No. 0-53401

Dear Mr. Zaradic:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Jeffrey Fessler
(212) 930-9725