



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2011

**Via E-mail**

Ms. Jacqueline Danforth  
Chief Financial Officer  
Octagon 88 Resources, Inc.  
348 – 14th Street NW  
Calgary, Alberta T2N 1Z7

**Re: Octagon 88 Resources, Inc.  
Form 10-K for Fiscal Year ended June 30, 2010  
Filed September 30, 2010  
File No. 000-53560**

Dear Ms. Danforth:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief