



September 3, 2010

Securities and Exchange Commission
Mail Stop 11-3
450 Fifth Street NW
Washington, DC 20549

Re: Amarok Resources, Inc.

Ladies and Gentlemen:

We have read the statements under item 4.01 in the Form 8-K dated September 3, 2010, of Amarok Resources, Inc. (the Company) to be filed with the Securities and Exchange Commission and we agree with such statements therein as they relate to our firm. We have no basis to, and therefore, do not agree or disagree with the other statements made by the Company in the Form 8-K.

Yours very truly,

/s/ M&K CPAS, PLLC
