



DIVISION OF  
CORPORATION FINANCE

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

Via U.S. Mail

September 6, 2018

Alejandro Vargas  
Puebla Resources Corporation  
Apartado Postal 3-3 Pitillal  
CP 48290 Jalisco, Mexico

**Re: Puebla Resources Corporation  
Form 10-K for the Fiscal Year Ended November 30, 2017  
Filed January 19, 2018  
File No. 333-216651**

Dear Mr. Vargas:

We issued comments to you on the above captioned filing on July 31, 2018. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 20, 2018.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact George K. Schuler, Mining Engineer at (202) 551-3718 or me at (202) 551-3795 with any questions.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and Mining