



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

DIVISION OF
CORPORATION FINANCE

Via U.S. Mail

September 28, 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 on the above captioned filing on July 31, 2018. On September 6, 2018, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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) 551-3790 with any questions.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director
Office of Beverages, Apparel and Mining