



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 15, 2009

Via U.S. Mail and Fax (303-573-8133)

Mr. A.G. Foust
Chief Executive and Financial Officer
Monument Resources, Inc.
2050 South Oneida Street, Suite 106
Denver, Colorado 80222

**Re: Monument Resources, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 18, 2008
Form 10-Q for the Fiscal Quarter Ended December 31, 2008
Filed February 12, 2009
File No. 000-51751**

Dear Mr. Foust:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White
Branch Chief

cc: Mr. Samuel E. Wing