



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

March 29, 2010

Mr. Ronald M. Larsen  
President & CEO  
Sharpe Resources Corporation  
3258 Mob Neck Road  
Heathsville, VA 22473

**Re: Sharpe Resources Corporation  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed July 14, 2009  
File No. 1-34399**

Dear Mr. Larsen:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Very truly yours,

Chris White  
Branch Chief