

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

June 10, 2019

Xiao Jun Kong Chief Executive Officer Trafalgar Resources, Inc. Everbright Center, Suite 3102 108 Gloucester Road Wanchai, Hong Kong

Re: Trafalgar Resources, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2018
Filed January 9, 2019
File No. 001-32522

Dear Mr. Kong:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Electronics and Machinery