



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 30, 2008

Mr. Bruce Weitzberg
Chief Executive Officer
Blue Mountain Resources Inc.
245 Marcus Blvd.
Hauppauge, NY 11788

**Re: Blue Mountain Resources Inc.
Item 4.01 Form 8-K
Filed April 11, 2008
Item 4.01 Form 8-K/A
Filed May 20, 2008
Item 4.01 Form 8-K/A
Filed May 29, 2008
File No. 333-143694**

Dear Mr. Weitzberg:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief