



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 30, 2009

Mr. Anthony Zaradic  
Chief Executive Officer, Chief Financial Officer, and President  
Link Resources Inc.  
392 Acadia Dr. S. E.  
Calgary, Alberta, Canada T2J0A8

**Re: Link Resources Inc.  
Preliminary Proxy Statement on Schedule 14C  
Filed September 21, 2009  
File No. 0-53401**

Dear Mr. Zaradic:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Jeffrey Fessler  
(212) 930-9725