



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2012

Via E-mail

Joseph Sierchio  
Director and Legal Counsel  
Janus Resources, Inc.  
430 Park Avenue, Suite 702  
New York, New York 10022

**Re: Janus Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed March 30, 2011**  
**Response dated February 16, 2012**  
**File No. 0-30156**

Dear Mr. Sierchio:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director