



DIVISION OF
CORPORATION FINANCE

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

May 29, 2009

By Facsimile and U.S. Mail

Mr. Carlos Stocker
Chief Financial Officer
Amazon Goldsands Ltd.
Jiron Caracas 2226, Jesús María
Lima, Peru

**Re: Amazon Goldsands Ltd.
Form 8-K Filed May 14, 2009
Form 8-K/A Filed May 27, 2009
Response Letter Dated May 27, 2009
File No. 000-51203**

Dear Mr. Stocker:

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

Sincerely,

Jill Davis
Branch Chief