



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

March 27, 2008

Mr. Michael Kinley
Chief Financial Officer
Wealth Minerals Ltd.
#1901 – 1177 West Hastings Street
Vancouver, British Columbia, Canada V6E 2K3

Re: Wealth Minerals Ltd.
Form 20-F for Fiscal Year Ended November 30, 2006
Filed June 18, 2007
File No. 000-29986

Dear Mr. Kinley:

We have completed our review of your Form 20-F and related amendments and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief