



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

February 14, 2008

**By US Mail and Facsimile**

Mr. Pieter DuRand  
President and CEO  
Echo Resources, Inc.  
500 Australian Ave. South, Suite 619  
West Palm Beach, FL 33401

**Re: Echo Resources, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Filed April 10, 2007  
File No. 0-26703**

Dear Mr. DuRand:

We issued comments to you on the above captioned filing on September 13, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 29, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 29, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Nasreen Mohammed at 202-551-3773 if you have any questions.

Mr. Pieter DuRand  
Echo Resources Inc.  
February 14, 2008  
Page 2

Sincerely,

Karl Hiller  
Branch Chief