



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 3, 2008

Mr. Pieter DuRand
Chief Executive Officer
Echo Resources Inc.
500 Australian Avenue South, Suite 700
West Palm Beach FL33401

**Re: Echo Resources Inc.
Form 10KSB/A for the Fiscal Year Ended December 31, 2007
Filed on November 24, 2008
Response Letter dated November 24, 2008
File No. 000-26703**

Dear Mr. DuRand:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief