



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 14, 2009

Mr. Pieter DuRand
Chief Executive Officer
Echo Resources, Inc.
500 Australian Avenue South, Suite 700
West Palm Beach, FL 33401

Re: Echo Resources, Inc.
Form 8-K Filed August 19, 2009
Form 8-K/A Filed September 1, 2009
File No. 0-26703

Dear Mr. DuRand:

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

Sincerely,

Karl Hiller