

Mail Stop 6010

December 19, 2006

Mr. Randall Newton
Chief Financial Officer
American Security Resources Corporation
9601 Katy Freeway, Suite 220
Houston, TX 77024

**Re: American Security Resources Corporation
Form 10-KSB for the year ended December 31, 2005
Filed March 30, 2006
File No. 000-27419**

Dear Mr. Newton:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant