

Mail Stop 3561

January 11, 2007

BY U.S. Mail and Facsimile

Mr. Ernest Staggs  
Chief Financial Officer  
BRAVO RESOURCE PARTNERS LTD.  
4155 E. Jewell Avenue, Suite 500  
Denver, Colorado 80222

**Re: Bravo Resource Partners Ltd.  
Form 10-KSB for fiscal year ended July 31, 2005  
File No. 0-30770**

Dear Mr. Staggs:

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

Sincerely,

David R. Humphrey  
Branch Chief