



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 1, 2008

Mr. Stuart Rogers, President and Chief Executive Officers
Max Resource Corp.
400 Burrard Street
Suite 1400
Vancouver, British Columbia, Canada V6C 3G2

Re: Max Resource Corp.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed July 2, 2007
File No. 000-30780

Dear Mr. Pearce:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant