

Mail Stop 4561

March 13, 2007

Mr. Roland Vetter  
President and Chief Financial Officer  
International Gold Resources, Inc.  
15321 Main Street NE 152  
Duvall, WA 98019

**Re: International Gold Resources, Inc.  
Forms 10-KSB for Fiscal Years Ended October 31, 2004 and 2005  
Filed February 11, 2005 and February 10, 2006  
Form 8-K/A  
Filed November 2, 2005  
File No. 0-50103**

Dear Mr. Vetter:

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

Sincerely,

Steven Jacobs  
Associate Chief Accountant