



DIVISION OF
CORPORATION FINANCE

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

February 5, 2014

Via E-mail

Anthony Ives
Chief Financial Officer and a Director
Heavy Earth Resources, Inc.
625 Second Street, #280
San Francisco, CA 94107

**Re: Heavy Earth Resources, Inc.
Form 10-K for Fiscal Year Ended December 31, 2012
Filed May 22, 2013
File No. 000-52979
Form 8-K dated August 29, 2013
Filed August 29, 2013
File No. 000-52979**

Dear Mr. Ives:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief