



DIVISION OF
CORPORATION FINANCE

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

April 6, 2011

Via U.S. Mail and Facsimile 785.438.4967

Joseph Arruda
Chief Financial Officer
Rydex Specialized Products, LLC
9601 Blackwell Road, Suite 500
Rockville, MD 20850

**Re: CurrencyShares Australian Dollar Trust
Form 10-K for fiscal year ended October 31, 2010
Filed December 29, 2010
File No. 1-32911**

**CurrencyShares British Pound Sterling Trust
File No. 1-32906
CurrencyShares Canadian Dollar Trust
File No. 1-32910
CurrencyShares Swiss Franc Trust
File No. 1-32907
Form 10-Ks for fiscal year ended October 31, 2010
Filed January 14, 2011**

Dear Mr. Arruda:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief