



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 29, 2010

Via U.S. Mail and Facsimile

Gregory E. McKelvey
President/CEO/Director
Animas Resources Ltd.
410 – 325 Howe Street
Vancouver, British Columbia
Canada V6C 1Z7

**Re: Animas Resources Ltd.
Amendment No. 1 to Form 20-F
Filed August 10, 2009
Response Letter Dated August 7, 2009
Response Letter Dated November 25, 2009
File No. 0-53294**

Dear Mr. McKelvey:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Al Korelin (360-326-1952)
Sean Donahue
Jill Davis
John Cannarella
Ken Schuler