



DIVISION OF
CORPORATION FINANCE

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

September 21, 2010

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

**Re: Animas Resources Ltd.
Form 20-F for Fiscal Year Ended December 31, 2009
Filed July 13, 2010
Form 20-F/A for Fiscal Year Ended December 31, 2009
Filed August 18, 2010
Response Letter Dated August 18, 2010
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,

Mark C. Shannon
Branch Chief