



DIVISION OF
CORPORATION FINANCE

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

March 31, 2011

Richard Pierce
President, Secretary, Treasurer
Santos Resource Corporation
11450 - 201A Street Maple Ridge
British Columbia, Canada V2X OY4

**Re: Santos Resource Corporation
Form 10-K for Fiscal Year Ended
February 28, 2010
Filed May 28, 2010
File No. 000-53520**

Dear Mr. Pierce:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief