



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. Chris Robbins
Anglo Swiss Resources, Inc.
309 - 837 West Hastings Street, Suite 1904
Vancouver, British Columbia
Canada, V6C 3N6

March 7, 2007

Re: **Anglo Swiss Resources, Inc.**
Form 20-F for Fiscal Year Ended December 31, 2005
Response Letter Dated February 12, 2007
File No. 0-08797

Dear. Mr. Robbins:

We have completed our review of Anglo Swiss Resources, Inc.'s 2005 Form 20-F and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief