



DIVISION OF
CORPORATION FINANCE

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

March 4, 2010

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

**Re: Anglo Swiss Resources Inc.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed June 29, 2009
File No. 0-08797**

Dear Mr. Robbins:

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

Sincerely,

Karl Hiller
Branch Chief