



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