



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

February 16, 2007

Mr. Dave Langille
Chief Financial Officer
Breakwater Resources LTD.
95 Wellington Street West, Suite 950
Toronto, Ontario, Canada M5J 2N7

**Re: Breakwater Resources LTD.
Form 40-F for Fiscal Year Ended December 31, 2005
Filed March 30, 2006
Response Letter Dated January 31, 2007
File No. 0-13979**

Dear Mr. Langille:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief