



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

December 29, 2008

Mr. N. Wilson Thomas, Chief Financial Officer
Ecco Energy Corp.
3315 Marquart Street, Suite 206
Houston, Texas 77027

Re: Ecco Energy Corp.
Form 10-KSB/A for Fiscal Year Ended December 31, 2007
Filed April 23, 2008
File No. 0-51656

Dear Mr. Thomas:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White
Branch Chief