



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 18, 2008

Larry W. Youell, President and CEO  
FEC Resources Inc.  
46 Royal Ridge Rise, NW  
Calgary, Alberta CANADA T3G 4V2

**Re:   FEC Resources Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed July 13, 2007**  
**File No. 000-17729**

Dear Mr. Youell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant