



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 22, 2008

By Facsimile and U.S. Mail

Mr. Hector Ponte
Chief Executive Officer
Amazon Goldsands Ltd.
200 S. Virginia, 8th Floor
Reno, Nevada 89501

**Re: Amazon Goldsands Ltd.
Form 10-Q/A for the Quarterly Period Ended June 30, 2008
Filed September 3, 2008
Response Letter Dated May 15, 2008
Response Letter Dated July 2, 2008
Response Letter Dated August 20, 2008
Response Letter Dated September 3, 2008
File No. 000-51203**

Dear Mr. Ponte:

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

Sincerely,

Jill Davis
Branch Chief