



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2009

Ms. Raakel Iskanius  
Chief Financial Officer  
Great Panther Resources Limited  
1177 West Hastings Street, Suite 2100  
Vancouver, British Columbia  
Canada V6E 2K3

**Re: Form 20-F for Fiscal Year Ended December 31, 2007  
Filed April 3, 2008  
File No. 000-50897**

Dear Ms. Iskanius:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief