

Mail Stop 3561

February 12, 2007

Timothy Morris, Chief Executive Officer
Marwich II, Ltd.
203 N. LaSalle St.
Suite 2100
Chicago, IL 60601

**Re: Marwich II, Ltd.
Form 10-KSB for Fiscal Year Ended
January 31, 2006
File No. 0-51354**

Dear Mr. Morris:

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

Sincerely,

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth
Companies

cc: William J. Maender, CFO
Marwich II, Ltd.
Fax: (610) 672-9899
Alisande Rozytko, Esq.
Crone Rozytko LLP
Fax: 415-955-8910