

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 11, 2006

Mr. Terry M. Deru  
President and Director  
Prime Resource, Inc.  
1245 East Brickyard Road  
Suite 590  
Salt Lake City, UT 84106

Re: Prime Resource, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2004  
File No. 333-88480

Dear Mr. Deru:

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

Sincerely,

Kevin Woody  
Branch Chief