
UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB
(Mark One)

Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

For the quarterly period ended February 28, 2007.
or

Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

For the transition period from _____ to _____.

Commission file number 333-130858

BYWATER RESOURCES INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer Identification No.)

300 Park Avenue, Suite 1700, New York, NY
(Address of principal executive offices)

10022
(Zip Code)

(212) 572-6395

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.

Yes No

State the number of shares outstanding of each of the issuer's classes of common equity, as of April 16, 2007: 16,000,000 shares of common stock.

**BYWATER RESOURCES INC.
FINANCIAL STATEMENTS**

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SIGNATURE

Item 1. Financial Information

BASIS OF PRESENTATION

The accompanying reviewed financial statements are presented in accordance with generally accepted accounting principles for interim financial information and the instructions to Form 10-QSB and item 310 under subpart A of Regulation S-B. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting only of normal occurring accruals) considered necessary in order to make the financial statements not misleading, have been included. Operating results for the nine months ended February 28, 2007 are not necessarily indicative of results that may be expected for the year ending May 31, 2007. The financial statements are presented on the accrual basis.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)

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BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
CONDENSED BALANCE SHEET
AS OF FEBRUARY 28, 2007
(UNAUDITED)

ASSETS

CURRENT ASSETS

Cash	\$ 27,411
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<u>TOTAL ASSETS</u>	<u>\$ 27,411</u>
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LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

Accrued expenses	\$ 4,950
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<u>TOTAL LIABILITIES</u>	<u>4,950</u>
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STOCKHOLDERS' EQUITY

Preferred stock, \$0.0001 par value, 50,000,000 shares authorized, none issued and outstanding	-
Common stock, \$0.0001 par value, 100,000,000 shares authorized, 16,000,000 shares issued and outstanding	1,600
Additional paid in capital	79,600
Accumulated deficit during exploration stage	(58,739)
Total Stockholders' Equity	<u>22,461</u>

<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 27,411</u>
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See accompanying notes to condensed financial statements.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
CONDENSED STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the Three Months Ended February 28, 2007	For the Period From January 11, 2006 (Inception) to February 28, 2006	For the Nine Months Ended February 28, 2007	For the Period From January 11, 2006 (Inception) to February 28, 2007
REVENUE	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES				
General and administrative	1,897	1,224	12,533	18,739
Exploration costs	-	40,000	-	40,000
Total Operating Expenses	<u>1,897</u>	<u>41,224</u>	<u>12,533</u>	<u>58,739</u>
LOSS FROM OPERATIONS	(1,897)	(41,224)	(12,533)	(58,739)
Provision for Income Taxes	-	-	-	-
NET LOSS	<u>\$ (1,897)</u>	<u>\$ (41,224)</u>	<u>\$ (12,533)</u>	<u>\$ (58,739)</u>
Net loss per share - basic and diluted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Weighted average number of shares outstanding during the period - basic and diluted	<u>16,000,000</u>	<u>12,525,000</u>	<u>16,000,000</u>	<u>15,582,324</u>

See accompanying notes to condensed financial statements.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
CONDENSED STATEMENT OF STOCKHOLDERS' EQUITY
FOR THE PERIOD FROM JANUARY 11, 2006 (INCEPTION) TO FEBRUARY 28, 2007
(UNAUDITED)

	Preferred Stock		Common Stock		Additional Paid-In Capital	Accumulated Deficit During Exploration Stage	Total
	Shares	Amount	Shares	Amount			
Common stock issued as compensation upon Company inception on January 11, 2006 (\$0.0001 per share)	-	\$ -	12,000,000	\$ 1,200	\$ -	\$ -	\$ 1,200
Common stock issued for cash on February 16, 2006 on private placement (\$0.02 per share)	-	-	2,100,000	210	41,790	-	42,000
Common stock issued for cash on March 3, 2006 on private placement (\$0.02 per share)	-	-	1,900,000	190	37,810	-	38,000
Net loss (inception to May 31, 2006)	-	-	-	-	-	(46,206)	(46,206)
Balance, May 31, 2006	-	-	16,000,000	1,600	79,600	(46,206)	34,994
Net loss for the nine months	-	-	-	-	-	(12,533)	(12,533)
<u>BALANCE, FEBRUARY 28, 2007</u>	-	\$ -	<u>16,000,000</u>	<u>\$ 1,600</u>	<u>\$ 79,600</u>	<u>\$ (58,739)</u>	<u>\$ 22,461</u>

See accompanying notes to condensed financial statements.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
CONDENSED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Nine Months Ended February 28, 2007	For the Period From January 11, 2006 (Inception) to February 28, 2006	For the Period From January 11, 2006 (Inception) to February 28, 2007
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net loss	\$ (12,533)	\$ (41,224)	\$ (58,739)
Adjustments to reconcile net loss to net cash used in operating activities:			
Compensation in the form of stock	-	1,200	1,200
Changes in operating assets and liabilities:			
Increase (decrease) in accrued expenses			
Increase (decrease) in accrued expenses	-	-	4,950
Net Cash Used In Operating Activities	<u>(12,533)</u>	<u>(40,024)</u>	<u>(52,589)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issuance of common stock	-	42,000	80,000
Net Cash Provided By Financing Activities	<u>-</u>	<u>42,000</u>	<u>80,000</u>
NET INCREASE (DECREASE) IN CASH	(12,533)	1,976	27,411
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>39,944</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 27,411</u>	<u>\$ 1,976</u>	<u>\$ 27,411</u>

See accompanying notes to condensed financial statements.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION**

(A) Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules and regulations of the Securities and Exchange Commission for interim financial information. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results if operations.

It is management's opinion however, that all material adjustments (consisting of normal recurring adjustments) have been made which are necessary for a fair financial statements presentation. The results for the interim period are not necessarily indicative of the results to be expected for the year.

(B) Organization

Bywater Resources Inc. (an exploration stage company) (the "Company") was incorporated on January 11, 2006 in the State of Delaware. The Company is an exploration stage mining company. On February 6, 2006, the Company became actively engaged in acquiring mineral properties, raising capital, and preparing properties for production. The Company did not have any significant mining operations or activities from inception, and accordingly is deemed to be an exploration stage company.

The fiscal year-end of the Company is May 31.

(C) Revenue and Cost Recognition

The Company uses the accrual basis of accounting for financial statement reporting. Revenues and expenses are recognized in accordance with Generally Accepted Accounting Principles for the industry. Certain period expenses are recorded when obligations are incurred.

(D) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

(E) Non-Mining Property and Equipment

Property and equipment purchased by the Company are recorded at cost. Depreciation is computed by the straight-line method based upon the estimated useful lives of the respective assets. Expenditures for repairs and maintenance are charged to expense as incurred as are any items purchased which are below the Company's capitalization threshold of \$1,000.

For assets sold or otherwise disposed of, the cost and related accumulated depreciation are removed from accounts, and any related gain or loss is reflected in income for the period.

(F) Income Taxes

The Company accounts for income taxes using the liability method, which requires recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statements or tax returns. Deferred tax assets and liabilities are determined based on the difference between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

The Company's management determines if a valuation allowance is necessary to reduce any tax benefits when the available benefits are more likely than not to expire before they can be used.

(G) Stock Based Compensation

In October 1995, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 123, "Accounting for Stock-Based Compensation," (SFAS 123), which is effective for periods beginning after December 15, 1995. SFAS 123 was revised by SFAS 123 (R) which the Company has adopted to account for stock based compensation.

(H) Cash and Cash Equivalents and Credit Risk

For purposes of reporting cash flows, the Company considers all cash accounts with maturities of 90 days or less and which are not subject to withdrawal restrictions or penalties, as cash and cash equivalents in the accompanying balance sheet.

The portion of deposits in a financial institution that insures its deposits with the FDIC up to \$100,000 per depositor in excess of such insured amounts are not subject to insurance and represent a credit risk to the Company.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

The portion of deposits in a financial institution that insures its deposits with the FDIC up to \$100,000 per depositor in excess of such insured amounts are not subject to insurance and represent a credit risk to the Company.

(I) Foreign Currency Translation and Transactions

The Company's functional currency is the US dollar. No material translations or transactions have occurred. Upon the occurrence of such material transactions or the need for translation adjustments, the Company will adopt Financial Accounting Standard No. 52 and other methods in conformity with Generally Accepted Accounting Principles.

(J) Earnings Per Share

Basic and diluted net loss per common share is computed based upon the weighted average common shares outstanding as defined by Financial Accounting Standards No. 128, "Earnings Per Share." As of February 28, 2007 and 2006, there were no dilutive securities outstanding.

NOTE 2

GOING CONCERN

The accompanying financial statements have been prepared assuming that the company will continue as a going concern. The Company's financial position and operating results raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Company lacks an operating history and has losses which we expect to continue into the future.

The Company was incorporated in January 2006 and has not started the proposed business operations or realized any revenues. The Company has no operating history upon which an evaluation of our future success or failure can be made. The ability to achieve and maintain profitability and positive cash flow is dependent upon the Company's ability to locate a profitable mineral property, generate revenues and raise the capital necessary to continue exploration of the property.

Based upon current plans, the Company expects to incur operating losses in future periods. This will happen because there are expenses associated with the research and exploration of mineral properties. The Company cannot guarantee that it will be successful in generating revenues in the future. Failure to generate revenues may cause the Company to go out of business.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

The Company intends to generate additional capital from the public markets to increase its ability to locate profitable mineral property and generate revenues. The Company may also consider public or private debt transactions and/or private placement, but has no such actions in place at this time.

NOTE 3 **AFFILIATES AND RELATED PARTIES**

Significant relationships with (1) companies affiliated through common ownership and/or management, and (2) other related parties are as follows:

The Company has compensated officers of the Company with compensation in the form of stock as described in the equity footnote.

NOTE 4 **STOCKHOLDERS' EQUITY**

(A) Preferred Stock

The Company has authorized fifty million (50,000,000) shares of preferred stock with a par value of \$.0001, none of which have been issued.

(B) Common Stock

The Company has authorized one hundred million (100,000,000) shares of common stock with a par value of \$.0001. The Company has 16,000,000 shares of common stock issued and outstanding.

On January 11, 2006 the Company issued 12,000,000 shares of common stock to the Company President, Rolf Harms, as compensation for the formation of the corporation and services rendered for a value of \$1,200 or \$0.0001 per share.

On February 16, 2006 the Company issued 2,100,000 shares of common stock at a price of \$.02 per share in an offering exempt from registration at Section 4(2) of the Securities Act of 1933 for a total value of \$42,000.

On March 3, 2006 the Company issued 1,900,000 shares of common stock at a price of \$.02 per share in an offering exempt from registration at Section 4(2) of the Securities Act of 1933 for a total value of \$38,000.

BYWATER RESOURCES, INC.
(AN EXPLORATION STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2007
(UNAUDITED)

NOTE 5

COMMITMENTS AND CONTINGENCIES

The Company entered into an agreement on February 6, 2006 with Ms. Gillian Wells (“Wells”) to purchase a 100% interest in the CARTER 1 claim located approximately 8 kilometers west of the Town of Port Alice, British Columbia for a total of \$40,000. In addition, the Company gave Wells a 2½% Net Smelter Royalty and received an option to repurchase 1½% of the Net Smelter Royalty for \$1.0 million within 12 months from commencement of commercial production. Advance minimum annual royalties of \$25,000 are payable commencing 48 months from February 28, 2006. If the Company defaults on the royalty payments, the agreement calls for the Company to return its 100% interest in the claim to Wells and forfeits all future claims and royalty rights to the claim.

Item 2. Management's Discussion and Analysis or Plan of Operation

GENERAL

Organization

We were organized as a Delaware Corporation on January 11, 2006 for the purpose of locating and developing copper-gold exploration properties in British Columbia.

Overview

Pursuant to our business plan we searched for available copper-gold mineral exploration properties in Vancouver Island British Columbia. In February 2006, we entered into an option agreement with Gillian Wells to acquire a 100% interest in the CARTER 1 claim. Our mineral claim is located 8 kilometres west of Port Alice, British Columbia on Vancouver Island. The property has been acquired from Wells by paying her a purchase payment of \$40,000.

Upon commercial production, the property will be subject to a 2½% Net Smelter Return ("NSR") of which 1 1/2% can be purchased for \$1,000,000. However, if we are unable to delineate commercial quantities of copper-gold on the CARTER 1 claim we may have to cease operations on the CARTER 1 claim. We would seek out other properties with mineral potential to carry out exploration programs to replace the CARTER 1 claim.

Our ability to execute our growth strategy depends in part on our ability to identify and acquire desirable acquisition candidates consisting of suitable exploration properties. Initially we will seek exploration properties held by individuals or small private corporations. We need to diversify our property holdings to improve the likelihood that we secure a property that can be developed into a mine. There can be no assurance that we will finalize and close any transactions or be able to identify suitable acquisition candidates or, to negotiate their acquisition at prices or on terms and conditions favorable to us.

Property Payments

Pursuant to our agreement, we are required to pay Ms. Wells a single payment and then annual Advance Royalties of \$25,000 commencing February 6, 2010 to keep our agreement in good standing. We paid \$40,000 in February 2006 and we are in good standing until the commencement of the advance royalties on or before February 6, 2010.

Exploration stage expenses from inception through February 28, 2007 were \$40,000 for general exploration costs related to the mineral rights of the exploration property and \$18,739 of general and administrative costs for a total expense of \$58,739 as captioned in the financial statement's statement of operations. Fees were incurred in the start-up costs of our company as well as the fees to prepare our audited financial statements and this registration statement. These fees were included in the general and administrative expense as discussed in this paragraph.

Our plan of operations for the next twelve months is to continue exploration activities on the property. We are planning to spend \$8,000 on further exploration on the property. If we are successful in raising sufficient capital we hope to carry out most or all of the work described under Further Exploration in the CARTER 1 claim section of this prospectus in the next twelve months. We are current in all of our obligations.

The following is a 12 month budget:

Exploration and site work (samples)			8,000
General and administrative			17,400
Total		\$	25,400

At present, we have sufficient cash on hand to complete the filing of this prospectus and meeting our exploration, general and administration expenses and we must raise more capital by the summer of 2007 to carry out further exploration programs to maintain our interest in the CARTER 1 claim. If we are unable to raise sufficient capital to meet our obligations we could lose our interest in the properties or a portion thereof. We intend to pursue financing activities in the spring of 2007.

We plan to raise a minimum of \$45,000 to continue minimum exploration of our properties during the next 12 months through a private placement of debt, convertible securities, or common equity. If we are successful in raising the necessary capital, we may have to significantly dilute the current shareholders. We plan to initially offer the debt or equity to our current shareholders and management. If we are not successful in raising the required capital, we will offer our debt or equity to new investors. At present, we have no specific plans regarding a debt or equity offering, but intend to actively commence raising the required capital during the spring of 2007. As an alternative to raising capital through the selling of debt or equity, we will attempt to negotiate a joint venture with an industry partner. If the company is required to enter into a joint venture, we could end up with a minority interest in our properties. We have not contacted another party in the industry regarding a joint venture. There is no assurance we will raise the necessary capital, therefore there is a significant risk that the company may have to abandon or reduce the size of our property.

Liquidity and Capital Resources

Our unaudited balance sheet as of February 28, 2007 reflects assets of \$27,411, consisting of cash of \$27,411. We have total liabilities of \$4,950. We believe that the cash that we have on hand will be sufficient to complete the filing of this prospectus and to meet our exploration, general and administration expenses for the next twelve months. However, we must raise more capital by the summer of 2007 to carry out further exploration programs to maintain our interest in the CARTER 1 claim. If we are unable to raise sufficient capital to meet our obligations we could lose our interest in the properties or a portion thereof. We intend to pursue financing activities in the spring of 2007.

The accompanying financial statements have been prepared assuming that we will continue as a going concern. As discussed in the notes to the financial statements, we have experienced losses from inception. Our financial position and operating results raise substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. We lack an operating history and has losses which we expect to continue into the future.

Based upon current plans, we expect to incur operating losses in future periods. This will happen because there are expenses associated with the research and exploration of mineral properties. We cannot guarantee that we will be successful in generating revenues in the future. Failure to generate revenues may cause us to go out of business.

We intend to generate additional capital from the public markets to increase our ability to locate profitable mineral property and generate revenues. We may also consider public or private debt transactions and/or private placement, but has no such actions in place at this time.

Critical Accounting Policies

Bywater's financial statements and related public financial information are based on the application of accounting principles generally accepted in the United States ("GAAP"). GAAP requires the use of estimates; assumptions, judgments and subjective interpretations of accounting principles that have an impact on the assets, liabilities, revenue and expense amounts reported. These estimates can also affect supplemental information contained in our external disclosures including information regarding contingencies, risk and financial condition. We believe our use of estimates and underlying accounting assumptions adhere to GAAP and are consistently and conservatively applied. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ materially from these estimates under different assumptions or conditions. We continue to monitor significant estimates made during the preparation of our financial statements.

Our significant accounting policies are summarized in Note 1 of our financial statements. While all these significant accounting policies impact its financial condition and results of operations, Bywater views certain of these policies as critical. Policies determined to be critical are those policies that have the most significant impact on Bywater's financial statements and require management to use a greater degree of judgment and estimates. Actual results may differ from those estimates. Our management believes that given current facts and circumstances, it is unlikely that applying any other reasonable judgments or estimate methodologies would cause effect on our results of operations, financial position or liquidity for the periods presented in this report.

Item 3. Controls and Procedures

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) and Rule 15d-15(e) promulgated under the Securities Exchange Act of 1934, as amended (Exchange Act), as of February 28, 2007. Based on this evaluation, our principal executive officer and principal financial officer have concluded that our disclosure controls and procedures are effective to ensure that information required to be disclosed by us in the reports we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in the Securities and Exchange Commission's rules and forms and that our disclosure and controls are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is accumulated and communicated to our management, including our principal executive officer and principal financial officer, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

There were no changes (including corrective actions with regard to significant deficiencies or material weaknesses) in our internal controls over financial reporting that occurred during the second quarter of fiscal 2007 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

The Company is currently not a party to any pending legal proceedings and no such action by, or to the best of its knowledge, against the Company has been threatened.

Item 2. Changes in Securities.

None

Item 3. Defaults Upon Senior Securities.

None

Item 4. Submission of Matters to a Vote of Security Holders.

No matter was submitted during the quarter ending February 28, 2007, covered by this report to a vote of the Company's shareholders, through the solicitation of proxies or otherwise.

Item 5. Other Information.

None

Item 6. Exhibits and Reports of Form 8-K.

(a) Exhibits

31.1 Certification pursuant to Section 302 of Sarbanes Oxley Act of 2002

32.1 Certification pursuant to Section 906 of Sarbanes Oxley Act of 2002

(b) Reports of Form 8-K

On December 28, 2006 we filed a Form 8-K based on a change in accountant.

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, there unto duly authorized.

BYWATER RESOURCES INC.
Registrant

Date: April 16, 2007

By: /s/ Rolf Harms

Rolf Harms
President, Chief Executive Officer,
Chairman of Board of Directors

**CERTIFICATION
OF CHIEF EXECUTIVE OFFICER
AND CHIEF FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Rolf Harms, certify that:

1. I have reviewed this Form 10-QSB of Bywater Resources, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods present in this report;
4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the small business issuer and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principals;
 - (c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the small business issuer's internal control over financing reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

April 16, 2007

By: /s/ Rolf Harms
Rolf Harms
Chief Executive Officer and
Chief Financial Officer

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
AND CHIEF FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350**

In connection with this Quarterly Report of Bywater Resources, Inc. (the "Company") on Form 10-QSB for the period ending February 28, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Rolf Harms, Chief Executive Officer and Chief Financial Officer of the Company, certifies to the best of his knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

1. Such Quarterly Report on Form 10-QSB for the period ending February 28, 2007, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in such Quarterly Report on Form 10-QSB for the period ending February 28, 2007, fairly presents, in all material respects, the financial condition and results of operations of Bywater Resources, Inc.

Dated: April 16, 2007

BYWATER RESOURCES INC.

By: /s/ Rolf Harms
Chief Executive Officer and
Chief Financial Officer