



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

DIVISION OF  
CORPORATION FINANCE

February 5, 2014

Via Facsimile

Mr. Kelvin Chak  
President and Chief Executive Officer  
Apolo Gold & Energy, Inc.  
9<sup>th</sup> Floor Kam Chung Building  
19-21 Hennessy Road  
Wanchai, Hong Kong

**Re: Apolo Gold & Energy, Inc.**  
**Form 8-K**  
**Filed January 22, 2014**  
**File No. 000-27791**

Dear Mr. Chak,

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian McAllister

Staff Accountant  
Office of Beverages, Apparel, and  
Mining