



DIVISION OF  
CORPORATION FINANCE  
Mailstop 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549

August 27, 2009

Mr. Barry Quiroz  
Acting Principal Accounting Officer  
Mexoro Minerals Ltd.  
C. General Retana #706  
Col. San Felipe, C.P.  
Chihuahua, Chih. Mexico 31203

**Re: Mexoro Minerals Ltd.**  
**Form 10-K for the Fiscal Year Ended February 28, 2009**  
**Filed June 15, 2009**  
**File No. 000-23561**

Dear Mr. Quiroz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon  
Branch Chief