



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. Nick DeMare
Halo Resources Ltd.
625 Howe Street, Suite 1280
Vancouver, British Columbia
Canada, V6C 2T6

August 21, 2007

Re: **Halo Resources Ltd.**
Form 20-F for the Fiscal Year Ended August 31, 2006
Filed March 15, 2007
File No. 0-30196

Dear Mr. DeMare:

We have completed our review of Halo Resources Ltd.'s 2006 Form 20-F and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief