



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2009

Mr. William W. Reid  
President and Chief Executive Officer  
Gold Resource Corporation  
222 Milwaukee Street, Suite 301  
Denver, CO 80206

**Re: Gold Resource Corporation  
Form 10-K  
Filed April 14, 2008  
Response Letter Dated February 12, 2009  
File No. 333-129321**

Dear Mr. Reid:

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

Sincerely,

Roger Schwall  
Assistant Director