



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

April 22, 2010

Via U.S. Mail and Facsimile to (450) 641-1601

Mr. Guy Hébert  
President and Chief Executive Officer  
Strateco Resources Inc.  
1225 Gay-Lussac Street  
Boucherville, Québec, Canada J413 7K1

**Re: Strateco Resources Inc.  
Item 4.01 Form 8-K  
Filed March 31, 2010  
Item 4.01 Form 8-K/A  
Filed April 7, 2010  
Item 4.01 Form 8-K/A  
Filed April 15, 2010  
File No. 000-49942**

Dear Mr. Hébert:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief