



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 4, 2008

Stephen B. Doppler
President and Chief Executive Officer
Aurelio Resource Corporation
5554 South Prince Street, Suite 200
Littleton, CO 80120

Re: Aurelio Resource Corporation
Item 4.02 Form 8-K
Filed August 12, 2008
Item 4.02 Form 8-K/A
Filed September 3, 2008
File No. 0-50931

Dear Mr. Doppler:

We have completed our review of your Item 4.02 Form 8-K, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief