



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 15, 2009

Via U.S. Mail and Facsimile

Stephen B. Doppler  
President & CEO  
Aurelio Resource Corporation  
5554 S. Prince Street, Suite 200  
Littleton, CO 80120

**Re: Aurelio Resource Corporation**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed January 14, 2009**  
**File No. 0-50931**

Dear Mr. Doppler:

We have completed our review of your preliminary proxy statement and do not, at this time, have any further comments.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Conrad Nest (604) 687-6314  
Sean Donahue