



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 10, 2009

Mr. Julio De Leon
Chief Financial Officer
Officina 618, Empressarial Mall Ventura,
Cra. 32#1B Sur 51
Medellin, Colombia

Re: Tao Minerals Ltd.
Form 10-KSB for Fiscal Year Ended January 31, 2007
Filed May 16, 2007
File No. 0-51922

Dear Mr. De Leon:

We issued comments to you on the above captioned filing on October 30, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 24, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by March 24, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Tracie Towner at 202-551-3744 if you have any questions.

Sincerely,

Karl Hiller
Branch Chief