



DIVISION OF
CORPORATION FINANCE

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

February 20, 2009

Mr. David E. Whittle
Chief Financial Officer
Alexco Resource Corp.
Suite 1150-200 Granville Street
British Columbia, Canada

RE: Alexco Resource Corp.
Form 40-F for the Fiscal Year Ended June 30, 2008
Filed September 29, 2008
File No. 1-33621

Dear Mr. Whittle:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief