



DIVISION OF
CORPORATION FINANCE

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

February 18, 2011

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 Fiscal Year Ended June 30, 2010
Filed September 17, 2010
Response Filed February 9, 2011
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,

Mark C. Shannon
Branch Chief