



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2009

Via U.S. Mail

Tony M. Ricci  
Chief Financial Officer  
Keegan Resources Inc.  
1204-700 West Pender Street  
Vancouver, British Columbia, V6C 1G8

**Re: Keegan Resources Inc.  
Annual Report on Form 20-F  
Filed September 30, 2008  
File Number 001-33580**

Dear Mr. Ricci:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director