



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2010

Mr. Kenneth R. Peak  
Chairman, Chief Executive Officer and President  
Contango ORE, Inc.  
3700 Buffalo Speedway, Suite 960  
Houston, Texas 77098

**Re: Contango ORE, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10**  
**Filed November 26, 2010**  
**File No. 000-54136**

Dear Mr. Peak:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Via Facsimile (213) 612-2501  
Vanessa Kwong, Esq.  
Morgan, Lewis & Bockius LLP