



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