



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 6, 2008

Mr. Gary J. Novinskie  
Interim Chief Executive Officer and President  
Daleco Resources Corporation  
17 Wilmont Mews, 5<sup>th</sup> Floor  
West Chester, PA 19382

**Re: Daleco Resources Corporation**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2007**  
**Filed February 14, 2008**  
**File No. 000-12214**

Dear Mr. Novinskie:

We have completed our review of your 2007 Form 10-KSB, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief