



DIVISION OF
CORPORATION FINANCE

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

October 25, 2011

Via E-mail

Mr. Gary Novinskie
President
Daleco Resources Corporation
17 Wilmont Mews, 5th Floor
West Chester, PA 19382

**Re: Daleco Resources Corporation
Form 10-K for Fiscal Year Ended September 30, 2010
Filed January 13, 2011
Definitive Proxy Statement on Schedule 14A Filed January 28, 2011
Response Letter Dated May 11, 2011
File No. 000-12214**

Dear Mr. Novinskie:

We issued comments to you on the above captioned filings on May 24, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 9, 2011 to provide a substantive response to these comments.

If you do not respond to the outstanding comments by November 9, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact James Giugliano at (202) 551-3319 or me at (202) 551-3745 if you have any questions.

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall
Assistant Director