



DIVISION OF
CORPORATION FINANCE

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

February 19, 2009

Mr. Brian C. Irwin
Chief Financial Officer
Brazauro Resources Corporation
16360 Park Ten Place, Suite 217
Houston, Texas 77084

Re: Brazauro Resources Corporation
Form 20-F for Fiscal Year Ended January 31, 2008
Filed May 30, 2008
Response Letter Dated February 12, 2009
File No. 000-21968

Dear Mr. Irwin:

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

Sincerely,

Jill Davis
Branch Chief