



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 7, 2008

Mr. Ian S. Walton  
Chief Financial Officer  
Aurizon Mines LTD.  
Suite 3120, Park Place, 666 Burrard Street  
Vancouver, British Columbia V6C 2X8

**Re: Aurizon Mines LTD.  
Form 40-F for Fiscal Year Ended December 31, 2007  
Filed April 3, 2008  
File No. 001-31893**

Dear Mr. Walton:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief