



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 21, 2010

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

**Re: Aurizon Mines Ltd.**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**Form 40-F/A for the Fiscal Year Ended December 31, 2008**  
**Filed April 9, 2009**  
**Response Letter Dated November 30, 2009**  
**Response Letter Dated January 19, 2010**  
**File No. 001-31893**

Dear Mr. Walton:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director