



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 2, 2006

Mr. Melvyn Williams
Chief Financial Officer
Apollo Gold Corporation
5655 South Yosemite St., Suite 200
Greenwood Village, Colorado 80111-3220

**Re: Apollo Gold Corporation
Form 10-K for Fiscal Year Ended December 31, 2004, as amended
Filed March 16, 2005 and January 25, 2006
Forms 10-Q for Fiscal Quarters Ended March 31, 2005, June 30, 2005
and September 30, 2005, as amended
Filed May 11, 2005, August 9, 2005, November 9, 2005
and April 7, 2006
Response Letters Dated January 25, 2006, February 24, 2006,
April 6, 2006 and April 28, 2006
File No. 1-31593**

Dear Mr. Williams:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: J. Wynn
R. Baer
via facsimile
Deborah J. Friedman
Davis Graham & Stubbs LLP
(303) 893-1379