



DIVISION OF
CORPORATION FINANCE

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

October 19, 2009

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

Re: Apollo Gold Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on March 27, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
Filed on May 15, 2009
Response Letter Dated September 17, 2009
File No. 001-31593

Dear Mr. Williams:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Shannon
Branch Chief