

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

December 30, 2008

Ms. Pauline Comtois, Chief Financial Officer Strateco Resources Inc. 1225 Gay-Lussac Boucherville, Quebec CANADA J4B 7K1

> Re: Strateco Resources Inc. Form 10-KSB for Fiscal Year Ended December 31, 2007 Filed March 31, 2008 File No. 0-49942

Dear Ms. Comtois:

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