



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2011

VIA U.S. MAIL AND FACSIMILE

Guy Hébert  
President, Chief Executive Officer and Director  
Strateco Resources Inc.  
1225 Gay-Lussac  
Boucherville  
Quebec, Canada J4B 7K1

**Re: Strateco Resources Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 16, 2010  
Forms 10-Q for Fiscal Quarters Ended March 31, 2010  
Filed May 11, 2010  
File No. 0-49942**

Dear Mr. Hébert:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief