

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

September 15, 2009

Mr. Dorlyn Evancic Chief Financial Officer Gemco Minerals, Inc. #203 - 20189 56TH Ave. Langley, British Columbia V3A 3Y6

> Re: Gemco Minerals, Inc. Item 4.01 Form 8-K/A Filed September 4, 2009 File No. 000-51523 Response Letter Dated September 10, 2009

Dear Mr. Evancic:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

Karl Hiller Branch Chief