



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2023

Leah Gaines  
Vice President, CFO, and Treasurer  
Contango ORE, Inc.  
3700 Buffalo Speedway, Suite 925  
Houston, Texas 77098

**Re: Contango ORE, Inc.**  
**Form 10-K for the Fiscal Year ended June 30, 2022**  
**Filed August 31, 2022**  
**File No. 001-35770**

Dear Leah Gaines:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation