



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 19, 2009

Mr. Gary Hokkanen  
Chief Financial Officer  
Lumonall Inc.  
3565 King Road, Suite 102  
King City, Ontario, Canada L7B 1M3

RE: **Form 8-K Item 4.01 filed October 6, 2009**  
**Form 8-K/A Item 4.01 filed October 14, 2009**  
**File #0-28315**

Dear Mr. Hokkanen:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant