



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

May 16, 2006

Mr. Jerrold Burden  
Chief Executive Officer  
Glen Manor Resources Inc.  
4610 So. Ulster Street, Suite 150  
Denver, Colorado 80237

**Re: Glen Manor Resources Inc.**  
**Form 10-KSB for Fiscal Year Ended October 31, 2005**  
**Filed February 8, 2006**  
**File No. 0-31757**

Dear Mr. Burden:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief