



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 26, 2007

Mr. Graham Taylor, President
Magnus International Resources Inc.
101 Convention Center Drive, 7th Floor
Las Vegas, NV 89109

**Re: Magnus International Resources Inc.
Form 10-K for the Fiscal Year Ended July 31, 2006
Filed November 14, 2006
File No. 000-49961**

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief