

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 30, 2008

Peter P. Smetek, Jr.  
Chief Executive Officer and Chief Financial Officer  
Larrea Biosciences Corporation  
1628 Marshall  
Houston, Texas 77006

**Re: Larrea Biosciences Corporation**  
**Form 10-KSB for the Fiscal Year Ended April 30, 2007**  
**Filed August 6, 2007**  
**File Number: 000-50281**

Dear Mr. Smetek:

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

Sincerely,

Joel Parker  
Accounting Branch Chief