



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 12, 2007

Mr. Robert Wayne Morgan
Chief Executive Officer and Chief Financial Officer
Laycor Ventures Corp.
1128 Quebec Street
Suite 407
Vancouver, British Columbia Canada V6A 4E1

Re: Laycor Ventures Corp.
Form 10-KSB for the Fiscal Year Ended March 31, 2006
Filed June 29, 2006
File No. 000-51403

Dear Mr. Morgan:

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

Sincerely,

April Sifford
Branch Chief