



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

May 14, 2009

Mr. Daniel Wettreich
President and Chief Executive Officer
Camelot Corporation
18170 Hillcrest Road, Suite 100
Dallas, Texas 75252

Re: Camelot Corporation
Form 10-KSB for Fiscal Year Ended April 30, 2008
Filed June 23, 2008
File No. 000-08299

Dear Mr. Wettreich:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief