



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

April 27, 2010

Mr. David Hottman
Chief Executive Officer
Portal Resources Ltd.
Suite 750-625 Howe Street
Vancouver, British Columbia
Canada V6C2T6

Re: Portal Resources Ltd.
Form 20-F for the Fiscal Year Ended June 30, 2009
Filed January 19, 2010
File No. 000-51352

Dear Mr. Hottman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief