



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2010

By Facsimile and U.S. Mail

Mr. Gregory Rotelli  
Chief Financial Officer  
Toro Ventures Inc  
14000 Tahiti Way, #302  
Marina Del Ray, CA 90202

**Re: Toro Ventures Inc.  
Form 10-KSB for the Fiscal Year Ended June 30, 2008  
Filed September 26, 2008  
Response Letter Dated July 7, 2009  
Response Letter Dated August 31, 2009  
Response Letter Dated December 7, 2009  
Response Letter Dated March 19, 2010  
Response Letter Dated June 11, 2010  
File No. 000-51974**

Dear Mr. Rotelli :

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

We remind you of your filing obligations under the Exchange Act of 1934, including but not limited to your obligation to file all outstanding annual and interim reports, and of your obligation to provide the disclosures as specified in your response letters.

Sincerely,

Jill Davis  
Branch Chief