



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2007

Mr. Paul Roberts  
Chief Executive Officer and President  
Dhanoa Minerals Ltd.  
1330 Martin Grove Road  
Toronto, Ontario, Canada M9W 4X4

**Re: Dhanoa Minerals Ltd.  
Item 4.01 Form 8-K  
Filed April 3, 2007  
File No. 333-129864**

Dear Mr. Roberts:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief