



DIVISION OF
CORPORATION FINANCE

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

February 12, 2010

Mr. Robert Mackay
Chief Financial Officer
Laural Resources, Inc.
#15-1019 North Shore Blvd
Burlington, Ontario Canada L7T 1X8

Re: Laural Resources, Inc.
Form 10-K/A for the Fiscal Year Ended May 31, 2009
Filed January 19, 2010
Form 10-Q/A for the Fiscal Quarter Ended August 31, 2009
Filed January 19, 2010
Response Letter Filed January 19, 2010
File No. 0-52762

Dear Mr. Mackay:

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

Sincerely,

Mark C. Shannon
Branch Chief