



DIVISION OF
CORPORATION FINANCE

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

March 13, 2014

Via E-mail

Mr. Bradley E. Sparks
Chief Financial Officer
Laredo Oil, Inc.
111 Congress Avenue, Suite 400
Austin, Texas 78701

Re: Laredo Oil, Inc.
Form 10-K for the Fiscal Year ended May 31, 2013
Filed August 29, 2013
Form 10-Q for the Fiscal Quarter ended November 30, 2013
Filed January 14, 2014
File No. 333-153168

Dear Mr. Sparks:

We have completed our review of your filings. We remind you that our comments or changes to disclosures in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosures in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief