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Of Counsel
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Lester L. Morris
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Verne M. Laing
1907 - 2000
Ferd E. Evans, Jr.
1919 - 1991

Joseph W. Kennedy
1932 - 2005
Dennis M. Feeney
1953 - 2001

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*Resident and Licensed in Florida

November 10, 2008

BY FEDEX

Securities and Exchange Commission
Division of Corporation Finance
Attn: John Reynolds
450 5th St. NW
Mail Stop 3561
Washington, DC 20549

Re: Agri-Laboratories, Ltd.
Amendment No. 2 to Form 1-A
File No. 333-134078

Dear Mr. Reynolds:

Enclosed find an original and three copies of the Agri-Labs' Amendment No. 2 to Form 1-A, and three compared copies of the revised Offering Circular, Part II to Form 1-A.

Sincerely,

Roger N. Walter

RNW:ajg
Enclosures
cc: Agri-Laboratories (w/enclosures)
Edward Sloan (w/enclosures)



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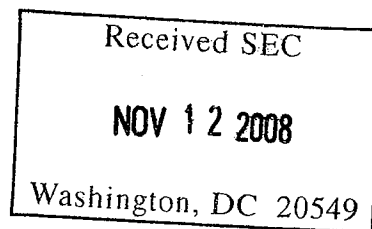
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Re: Agri-Laboratories, Ltd.
Amendment No. 2 to Form 1-A
File No. 333-134078

Dear Mr. Reynolds:

This letter is in response to your comment letter dated September 16, 2008 related to your review of the above-referenced Regulation A filing. In responding, I have restated each comment in numerical sequence, and provided a response under each comment.

1. Please provide the response to prior comment one in the offering circular. Further, it would appear appropriate that monthly letters are sent only to current shareholders who previously received a current offering circular. Please clarify the disclosure in this regard.

Response: The Company, through its general counsel, will send out a letter to all current Class B and C shareholders who have received a current offering circular informing them of the monthly price adjustments. A proposed form letter is attached hereto. Additionally, I have revised the offering circular to state this. See revisions on page 1 and page 32 of the offering circular.

Morris Laing Law Office

November 10, 2008

Page 2

2. We note the sentence in the new risk factor which says , "[h]owever, neither the Company nor its investors have been impacted by the lack of such filings." Please expand this disclosure to discuss the potential adverse effects of the non-compliance disclosed in this risk factor.

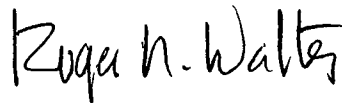
Response: I have expanded the narrative on the risk factor related to this comment on p. 7 of the offering circular to discuss potential adverse effects on the Company.

3. Please revise to add explanatory notes to the interim financial statements.

Response: The Company has submitted new interim financial statements which add explanatory notes.

Please advise if there are any additional concerns or if these responses are insufficient.

Sincerely,

A handwritten signature in black ink that reads "Roger N. Walter". The signature is written in a cursive, slightly stylized font.

Roger N. Walter

RNW:ajg

Enclosures

cc: Edward S. Sloan (w/enclosure)

Agri-Laboratories, Inc. (w/enclosure)