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December 9, 2011

BY FEDEX

John Reynolds, Asst. Director
Securities and Exchange Commission - Division of Finance
100 F Street, North East
Washington, D.C. 20549

Re: Agri-Laboratories, Ltd.
Form 1-A
File No. 024-12088
Filed December 29, 2010
ATTN: Shehzad Niazi, Div. of Corporate Finance

Dear Mr. Reynolds:

This letter is in response to certain oral comments conveyed by a telephone conversation with Shehzad Niazi. The Form 1-A filed on November 14, 2011 had appended financial statements. Those financial statements on pages F-4 through F-11 had a confidential stamp on the top of the page. That confidential stamp apparently was placed by the accountant with respect to matters relating to the issuer. This letter is to confirm that Agri-Laboratories, Ltd., the Issuer, does not consider the financial statements appended to the Form 1-A as confidential and those financial statements will be disclosed to any potential investor with the offering circular. I hope this satisfies any concerns.

Sincerely,

Roger N. Walter
Roger N. Walter

RNW:ajg
Enclosures
cc: Agri-Laboratories, Ltd. (w/enclosures)

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OFFICE OF BEVERAGES, APPAREL AND HEALTH CARE SERVICES