

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 22, 2010

Elizabeth Williams  
Director of Finance and Acting Chief Financial Officer  
Lorus Therapeutics Inc.  
2 Meridian Road  
Toronto, Ontario, Canada  
M9W 4Z7

**Re: Lorus Therapeutics Inc.**  
**Form 20-F for the Fiscal Year Ended May 31, 2009**  
**Filed November 30, 2009**  
**File Number: 001-32001**

Dear Ms. Williams:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief