

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

DIVISION OF CORPORATION FINANCE

March 13, 2014

<u>Via E-mail</u> 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