



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

November 24, 2008

Mr. George E. Kazantzis  
President and Principal Financial Officer  
Envirokare Tech, Inc.  
641 Lexington Avenue, 14<sup>th</sup> Floor  
New York, New York 10022

**RE: Envirokare Tech, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Forms 10-Q for Fiscal Quarters Ended March 31, 2008, June 30, 2008  
and September 30, 2008  
File No. 0-26095**

Dear Mr. Kazantzis:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief