



DIVISION OF
CORPORATION FINANCE

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

March 1, 2011

Mr. Dan Amadori
Chief Financial Officer
Micromem Technologies Inc.
777 Bay Street, Suite 1910
Toronto, Ontario M5G 2E4, Canada

Sent via fax: (416) 360-4034

**Re: Micromem Technologies Inc.
Form 20-F for the Fiscal Year Ended October 31, 2009
Filed March 1, 2010
File No. 000-26005**

Dear Mr. Amadori:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief