



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