

Mail Stop 4561

October 2, 2008

Stuart Turk  
Chief Executive Officer and President  
Metro One Development, Inc.  
85 Corstate Avenue, Unit #1  
Concord, Ontario, Canada L4K 4Y2

**Re: Metro One Development, Inc.  
Form 8-K Filed September 9, 2008  
File No. 333-61538**

Dear Mr. Turk:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Marc Thomas  
Staff Accountant