



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2006

Mail Stop 3561

Mr. Sang Ho Kim  
President, CEO, CFO  
Modena 1, Inc.  
18 Wynford Drive, Suite 610  
Toronto, Ontario M3C 3S2

**Re: Modena 1, Inc.  
Form 10-KSB for the Fiscal Year Ended October 31, 2005  
File No. 0-50493**

Dear Mr. Kim:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief  
Office of Emerging Growth  
Companies