



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 15, 2010

Mr. Larry Olson  
President, CEO and CFO  
Mine Clearing Corporation  
2103 Tyrone Place  
Penticton, BC Canada V2A 8Z2

**Re: Mine Clearing Corporation**  
**Form 10-K for the Fiscal Year Ended August 31, 2009**  
**Filed December 4, 2009**  
**File No. 000-52944**

Dear Mr. Olson:

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

Sincerely,

Karl Hiller  
Branch Chief