



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2010

Daniel A. Carr  
Chief Executive Officer  
Mount Knowledge Holdings, Inc.  
39555 Orchard Hill Place, Suite 600 PMG 6096  
Novi, Michigan 48375

**Re: Mount Knowledge Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2009**  
**Filed February 10, 2010**  
**File No. 000-52664**

Dear Mr. Carr:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief