



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2010

Kyle Schlosser  
Chief Executive Officer  
Fero Industries, Inc.  
254-16 Midlake Boulevard SE  
Calgary Alberta, Canada T2X 2X7

**Re: Fero Industries, Inc.**  
**Item 4.02 Form 8-K**  
**Filed December 13, 2010**  
**File No. 000-53337**

Dear Mr. Schlosser:

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

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant