

Mail Stop 3561

January 4, 2010

Via Fax & U.S. Mail

Mr. Simon Au
President and Chief Financial Officer
Here Enterprises, Inc.
10520 Yonge St., Unit 35B-267
Richmond Hill, ON
L4C 3C7

**Re: Here Enterprises, Inc.
Form 10-K for the year ended May 31, 2009
Filed August 31, 2009
File No. 0-52951**

Dear Mr. Au:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief