



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2011

Via Fax & U.S. Mail

Mr. Pierre Turgeon  
Chief Executive Officer  
Kurrant Mobile Catering, Inc.  
1996 Boulevard Saint-Joseph East  
Montreal, Quebec, Canada H2H1E3

**Re: Kurrant Mobile Catering, Inc.**  
**Form 10-K for the year ended November 30, 2009**  
**Filed February 1, 2010**  
**File No. 0-53011**

Dear Mr. Turgeon:

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