



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

October 6, 2010

Hassan Salari
President
Kid's Book Writer Inc.
408 Granville Street, Suite 1023
Vancouver, BC, V6C 1T2, Canada

Re: Kid's Book Writer Inc.
Preliminary Revised Information Statement on Schedule 14C
Filed October 4, 2010
File No. 000-53376

Dear Mr. Salari:

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

Sincerely,

Maryse Mills-Apenteng
Special Counsel