



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2011

Via Email

Ghislaine St-Hilaire  
President  
Technologies Scan Corp.  
14517 Joseph-Marc-Vermette, Mirabel  
Quebec, Canada, J7J 1X2

**Re: Technologies Scan Corp.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed October 21, 2011  
File No. 333-173569**

Dear Ms. St-Hilaire:

We have reviewed your letter dated October 21, 2011 and the above-referenced filing, and have the following comment.

Selling Security Holders, page 9

1. On the cover page of your registration statement and throughout your prospectus you state that you are registering 39,150,000 shares of common stock for sale by the selling security holders. The third column of the table on page 10, however, includes 39,250,000 shares of common stock. Please revise.

Please contact me at (202) 551-3428 with any questions. If you thereafter require further assistance, you may contact the Assistant Director, Barbara Jacobs, at (202) 551-3735.

Sincerely,

/s/ Evan S. Jacobson

Evan S. Jacobson  
Attorney-Advisor

cc: Via Email  
Michael J. Muellerleile, Esq.  
M2 Law Professional Corporation