

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

September 8, 2021

Andrew Birnbaum Chief Executive Officer Quest Management Inc. 797 South First Street Fulton, NY 13069

> Re: Quest Management Inc. Form 10-K for the Fiscal Year Ended October 31, 2020 Filed May 13, 2021 File No. 333-201215

Dear Mr. Birnbaum:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing