



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2021

David Cutler  
Chief Executive Officer  
Canning Street Corp  
PO Box 140271  
Lakewood, Colorado, 80214

**Re: Canning Street Corp**  
**Form 10-12G/A filed January 28, 2021**  
**File No. 000-56235**

Dear Mr. Cutler :

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 Real Estate & Construction