

Mail Stop 3561

December 23, 2009

Mr. Brad Houtkin
President and Chief Financial Officer
Arbor Entech Corp
7100 Island Blvd., Slip 21
Aventura, FL 33160

**Re: Arbor Entech Corp
Form 10-K for Fiscal Year Ended April 30, 2009
File No. 000-30432**

Dear Mr. Houtkin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services