



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 1, 2010

By U.S. Mail and facsimile to (416) 920-7851

Mr. Fred Litwin, President
Consolidated Mercantile Incorporated
106 Avenue Road
Toronto, Ontario, Canada M5R 2H3

**Re: Consolidated Mercantile Incorporated
Form 20-F for the year ended December 31, 2009
File No. 000-14009**

Dear Mr. Litwin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe
Branch Chief