



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 12, 2010

Mr. Jeffrey Sherman
Chief Financial Officer
Pure Nickel, Inc.
Wellington Street West, Suite 900- 95
Toronto, Ontario, Canada M5J2N7

Re: Pure Nickel, Inc.
Form 20-F for the Fiscal Year Ended November 30, 2008
Filed May 19, 2009
File No. 0-25489

Dear Mr. Sherman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief