Mail Stop 3561

January 4, 2010

Via Fax & U.S. Mail

Mr. Simon Au President and Chief Financial Officer Here Enterprises, Inc. 10520 Yonge St., Unit 35B-267 Richmong Hill, ON L4C 3C7

> Re: Here Enterprises, Inc. Form 10-K for the year ended May 31, 2009 Filed August 31, 2009 File No. 0-52951

Dear Mr. Au:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief