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