



DIVISION OF
CORPORATION FINANCE

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

March 7, 2011

Via Facsimile

Mr. Michael Cooperman
Chief Financial Officer
Turows Inc.
96 Mowat Avenue
Toronto, Ontario, Canada M6K3M1

Re: Turows Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 22, 2010
File No. 001-32600

Dear Mr. Cooperman:

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

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief