

Mail Stop 4561

December 28, 2006

Peter D. Fitzgerald  
President and Chief Executive Officer  
Photochannel Networks, Inc.  
506 – 425 Carrall Street  
Vancouver, British Columbia V6B 6E3, Canada

**Re: Photochannel Networks, Inc.  
Form 20-F for Fiscal Year Ended September 30, 2005  
Forms 6-K for Fiscal Quarters Ended December 31, 2005,  
March 31, 2006, and June 30, 2006  
File No. 000-30148**

Dear Mr. Fitzgerald:

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

Sincerely,

Kathleen Collins  
Branch Chief