



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

October 31, 2007

Mr. Michael S. Vandale
President and Chief Executive Officer
Patch International Inc.
Suite 300, 441 – 5th Avenue S.W.
Calgary, Alberta, Canada T2P 2V1

Re: Form 10-KSB for the Fiscal Year Ended May 31, 2007
Filed October 5, 2007
Form 10-KSB/Amendment 1
Filed October 18, 2007

Form 10-QSB
Filed October 12, 2007

Dear Mr. Vandale:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief