

Mail Stop 3561

November 30, 2006

Mr. John P. Thornton  
Chief Executive Officer  
Norpac Technologies, Inc.  
698 Seymour St., Suite 311  
Vancouver, BC V6B 3K6  
Canada

**Re: Norpac Technologies, Inc.  
Forms 10-KSB for the Fiscal Years Ended June 30, 2006  
and June 30, 2005  
Filed October 13, 2006 and October 13, 2005  
File No. 0-27147**

Dear Mr. Thornton:

We have completed our review of your Forms 10-KSB and related filings and have no further comments at this time.

Sincerely,

William Choi  
Accounting Branch Chief