



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2014

Via Facsimile

Mr. Daniel B. O'Brien  
President and Chief Executive Officer  
Flexible Solutions International, Inc.  
615 Discovery Street  
Victoria, British Columbia, Canada V8T 5G4

**RE: Flexible Solutions International, Inc.  
Form 10-K for the Year Ended December 31, 2012  
Filed April 1, 2013  
File No. 1-31540**

Dear Mr. O'Brien:

We issued comments to you on the above captioned filing on December 16, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 18, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Jeffrey Gordon at (202) 551-3866 or me at (202) 551-3854 if you have any questions.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant