



DIVISION OF
CORPORATION FINANCE

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

November 29, 2006

By U.S. mail and facsimile to (262) 619-1999

Michael Michie
Chief Financial Officer
Pacific Sands, Inc.
1509 Rapids Drive
Racine, WI 53404

RE: Pacific Sands, Inc.
Form 10-KSB for the fiscal year ended June 30, 2005
Form 10-QSB for the quarter ended September 30, 2005
Form 10-QSB for the quarter ended December 31, 2005
Form 10-QSB for the quarter ended March 31, 2006
Form 10-KSB For the fiscal year ended June 30, 2006
File No. 0-29483

Dear Mr. Michie:

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

Sincerely,

John M. Hartz
Senior Assistant Chief
Accountant