

Mail Stop 4561

October 31, 2008

Mr. Bernard L. Brodkorb
President, Chief Executive Officer, and Chief Financial Officer
ISA Internationale Inc.
2564 Rice Street
St. Paul, MN 55113

**Re: ISA Internationale Inc.
 Form 10-KSB for the year ended September 30, 2007
 Forms 10-QSB for the periods ended December 31, 2007; March 31,
 2008; and June 30, 2008
 File No. 001-16423**

Dear Mr. Brodkorb:

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

Sincerely,

Daniel L. Gordon
Branch Chief