

Mail Stop 3561

June 21, 2007

Cecil Morris
President
Synthenol Inc.
Suite 206, 388 Drake
Vancouver, BC V6B 6A8
Canada

**Re: Synthenol Inc.
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
File No. 000-29219**

Dear Mr. Morris:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies