

Mail Stop 3561

February 14, 2006

Ms. Janis Douville
President
Medusa Style Corporation
580 Hornby Street, Suite 210
Vancouver, BC V6C 3B6
Canada

**Re: Medusa Style Corporation
Form 10-KSB for the Fiscal Year Ended August 31, 2005
File No. 000-50480**

Dear Ms. Douville:

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

Sincerely,

William Choi
Branch Chief