



DIVISION OF
CORPORATION FINANCE

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

Masao Yamamoto
Chief Executive Officer
PPOL, INC.
3070 Bristol St.
Suite 440
Costa Mesa, CA 92626

November 16, 2009

Re: PPOL, INC.
Item 4.01 Form 8-K
Filed October 2, 2009, as amended October 21, 2009 and November 13, 2009
File No. 0-50065

Dear Mr. Yamamoto:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson
Staff Accountant