

Mail Stop 3561

July 30, 2009

Michel Pelletier, Chief Executive Officer
Waterbank of America (USA) Inc.
P. O. Box 304
Pointe Claire, Quebec
Canada H9R 4P3

**RE: Waterbank of America (USA) Inc.
Information Statement on Form PRE14C
Filed June 25, 2009
File No. 0-51075**

Dear Mr. Pelletier:

We have completed our review of your Information Statement and related filings and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director