

Mail Stop 3561

November 20, 2006

Helena Heit, Chief Executive Officer
Orgral Technologies Corp.
113 Argonne Crescent
Toronto A6 M2K 2K2

**Re: Orgral Technologies Corp.
Form 10-KSB for Fiscal Year Ended
May 31, 2005
File No. 0-50817**

Dear Ms. Heit:

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

Sincerely,

Terence O'Brien
Branch Chief