

Mail Stop 7010

July 29, 2005

Via U.S. mail and facsimile

Mr. Thomas Lam  
President and Chief Executive Officer  
Poly-Pacific International, Inc.  
Unit A, 4755 Zinfandel Court  
Ontario, CA 91761

Re: Poly-Pacific International, Inc.  
Registration Statement on Form 20-FR  
File No. 000-51180

Dear Mr. Lam:

We have completed our review of the filings referenced above  
and  
have no further comments at this time.

If you have any questions, please do not hesitate to call  
Andrew  
Schoeffler, Staff Attorney, at (202) 551-3748 or, in his absence,  
Chris Edwards, Special Counsel, at (202) 551-3742 with any other  
questions.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Mr. Richard Nobbs  
Poly-Pacific International, Inc.  
14022 - 106 AVENUE  
Edmonton, AB  
T5N 1B2, Canada

Mr. Michael Williams, Esq.  
Williams Law Group, P.A.  
2503 W. Gardner Ct.  
Tampa, FL 33611  
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