



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 22, 2008

Via U.S. Mail and Fax (905) 568-4446

Jeffrey D. Reid
Chief Financial Officer
KMA Global Solutions International, Inc.
5570A Kennedy Road
Mississauga Ontario, Canada L4Z2A9

**RE: KMA Global Solutions International, Inc.
Form 10-KSB for the fiscal year ended January 31, 2008**

File No. 0-51864

Dear Mr. Reid:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director