



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 7010

November 9, 2006

Ms. Beth Jarvis  
President  
Triple Bay Industries, Inc.  
1616 Integrity Drive, East, Columbus, OH 43209

**RE: Triple Bay Industries, Inc.  
Registration Statement on Form SB-2  
File No. 333-136827  
Amended November 1, 2006**

Dear Ms. Jarvis:

We have reviewed your amended filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. Feel free to call us at the telephone numbers listed at the end of this letter.

Liquidity and Capital Resources, page 28

1. Your discussion of the reasons for the advances to related parties is confusing. Please revise to state with specificity what the advances were for, the amounts, the names of the people to whom you have outstanding advances or have made advances to during the last two years and their relationship to you. Please make your revisions here and in the Certain Relationships and Related Transactions section. Please refer to Item 404(a) of Regulation S-B.
2. Please disclose more detail about your relationship with International Machinery Movers, Inc. If International Machinery Movers, Inc. is a related party, please disclose your agreement with them in the Certain Relationships and Related Transactions section.

Closing Comments

You may contact Nudrat Salik at (202) 551-3692 or Rufus Decker at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Craig Slivka at (202) 551-3729 or the undersigned Branch Chief at (202) 551-3767 with any other questions.

Sincerely,

Jennifer Hardy  
Branch Chief

CC: Mike Williams, Esq.  
(813) 832-5284