

July 13, 2010

Jason Dussault, President
Dussault Apparel, Inc.
2250 East Hastings Street
Vancouver, BC V5L 1V4

RE: Dussault Apparel, Inc.
Form 10-K for Fiscal Year Ended October 31, 2008
Filed March 17, 2009
File No. 0-52452

Dear Mr. Dussault:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John Reynolds,
Assistant Director