



DIVISION OF
CORPORATION FINANCE

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

June 23, 2015

Robert J. Oswald
Chief Executive Officer
Perk International, Inc.
5401 Eglinton Ave, West Suite 205
Toronto, Ontario, Canada

Re: Perk International, Inc.
Form 8-K
Filed January 9, 2015
Form 10-Q for the Period Ended February 28, 2015
Filed April 20, 2015
File No. 333-189540

Dear Mr. Oswald:

We issued comments on the above captioned Form 8-K on February 5, 2015 and March 6, 2015. On April 28, 2015, we issued a follow-up letter informing you that comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws. On May 8, 2015, we issued comments on your amended Form 8-K filed April 30, 2015 and Form 10-Q for the period ended February 28, 2015.

As you have not provided a substantive response to our last comment letter dated May 8, 2015, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Emily Drazan, Staff Attorney at (202) 551-3208, Kathleen Krebs, Special Counsel at (202) 551-3350, or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel
Assistant Director

cc: Matthew O'Brien
Chief Technology Officer