



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

DIVISION OF  
CORPORATION FINANCE

May 26, 2021

Nelson Grist  
Chief Executive Officer  
Perk International, Inc.  
2375 East Camelback Rd., Suite 600  
Phoenix, AZ 85016

**Re: Perk International, Inc.**  
**Amendment No. 7 to Registration Statement on Form 10-12G**  
**Filed May 13, 2021**  
**File No. 000-56184**

Dear Mr. Grist:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Donnell Soares