

Mail Stop 3561

August 9, 2007

Via Fax & U.S. Mail

Mr. Christopher Stringer
President and Chief Financial Officer
ACTIONVIEW INTERNATIONAL, INC.
1892 West Broadway, 2nd Floor
Vancouver, British Columbia,
Canada V6Y1J9

**Re: ActionView International, Inc.
Form 10-KSB for the year ended December 31, 2006
File No. 033-03328-D**

Dear Mr. Stringer:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Mr. David R. Humphrey
Branch Chief