



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

February 8, 2006

Mr. Edward D. Ford  
Acting Chief Accounting Officer  
International Gemini Technology Inc.  
#208 - 828 Harbourside Drive  
North Vancouver, British Columbia, Canada V7P 3R9

**Re: International Gemini Technology Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2004**  
**Filed June 30, 2005**  
**File No. 0-14740**

Dear Mr. Ford:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief