

Mail Stop 3561

April 5, 2010

Gordon L. Ellis  
President, Chief Executive Officer and Chairman  
International Absorbents Inc.  
1569 Dempsey Road  
North Vancouver, British Columbia, V7K 1S8 Canada

**Re: International Absorbents Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 2, 2010  
File No. 001-31642**

Dear Mr. Ellis:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director