



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 20, 2008

Mr. David Corcoran  
750 West Pender St. #604  
Vancouver, British Columbia, Canada V6C 2T7

**Re: International Barrier Corp.**  
**Form 10-KSB for the fiscal year ended June 30, 2006**  
**Form 10-Q for the quarter ended December 31, 2006**  
**File No. 0-20412**

Dear Mr. Corcoran:

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

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202)551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief