

Mail Stop 3561

July 26, 2007

Ms. Emily Tsen
IBB International (Canada) Ltd.
1555 West 8th Avenue
Vancouver, B.C.
Canada V6J 1T5

**Re: Allura International Inc.
Form 20-F for Fiscal Year Ended March 31, 2005
Filed October 14, 2005
File Number 0-30228**

Dear Ms. Tsen:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief