



**IBB INTERNATIONAL (CANADA) LTD**

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April 30, 2006

Securities and Exchange Commission  
100 F Street, NE  
CF / AD11  
Washington, DC 20549-3561

Attn: Kathleen Kerrigan

Dear Kathleen:

Re: Allura International Inc.

I am writing to advise you that I have been unable to complete entirely the response to your comment letter.

I will need to speak with you on Monday, May 1, 2006 to clarify some of the points raised in your comment letter and to determine if the completed sections can be forwarded to you for review.

I do apologize for the inconvenience this may have caused. I was unable to Edgarize this correspondence in time and have faxed this today.

If you have any questions, please do not hesitate to give me call.

Thank you.

Yours truly,

Emily Tsen, CA  
CFO/VP Operations