

Mail Stop 3561

March 21, 2008

By Facsimile and U.S. Mail

Bernard L. Brodkorb  
President  
ISA Internationale, Inc.  
2560 Rice Street  
St. Paul, MN 55113

**Re: ISA Internationale, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2004  
File No. 1-16423**

Dear Mr. Brodkorb:

We have completed our review of the above referenced filing and have no further comment at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief