



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 24, 2006

Via U.S. Mail and Fax (714-385-8199)

Mr. Richard Izumi
Chief Financial Officer
PPOL Inc.
1 City Boulevard West, Suite 820
Orange, CA 92868

**Re: PPOL Inc.
Form 10-K for Fiscal Year Ended March 31, 2005
Filed September 1, 2005**

**Form 10-Q for the Quarter Ended December 31, 2005
Filed March 23, 2005**

File No. 0-50065

Dear Mr. Izumi:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel
Assistant Director