

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

DIVISION OF CORPORATION FINANCE

March 10, 2014

<u>Via Email</u> Mr. Donald Perks Chief Executive Officer Besiktas Emiran CAD. Naki Cendere Apt. No. 88/4 Istanbul, Turkey

> Re: Rainbow International Corp. Form 10-K for Fiscal Year Ended May 31, 2013 Filed October 30, 2013 File No. 333-175337

Dear Mr. Perks:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Branch Chief