

Mail Stop 4561

October 17, 2007

Melbourne F. Yull
Executive Director
Intertape Polymer Group Inc.
3647 Cortez Road West
Bradenton, Florida 34210
(941) 727-5788

**Re: Intertape Polymer Group Inc. (File No. 001-10928)
Form 40-F for the Fiscal Year Ended December 31, 2006
Form 6-K filed August 13, 2007**

Dear Mr. Yull,

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian
Accounting Branch Chief