



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

May 22, 2006

Mail Stop 7010

*By U.S. Mail and facsimile to (250) 477-9912*

Daniel B. O'Brien  
President and Chief Executive Officer  
Flexible Solutions International, Inc.  
615 Discovery Street  
Victoria, British Columbia  
V8T 5G4, Canada

**Re: Flexible Solutions International, Inc.  
Response to Correspondence Dated May 9, 2006,  
Relating to Amendment No. 2 to Registration Statement on Form S-3  
Filed March 30, 2006  
File No. 333-124751  
Form 10-KSB/A for Fiscal Year Ended December 31, 2004  
Filed March 9, 2006**

Dear Mr. O'Brien:

We have reviewed your filings and have the following comments. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form SB-2/A#2 filed March 30, 2006  
General

1. The financial statements should be updated, as necessary, to comply with Rule 310 (g) of Regulation S-B at the effective date of the registration statement.
2. Provide a currently dated consent from the independent public accountants in the amendment.

Form 10-KSB/A#2 filed March 9, 2006

3. We note your response to our comment 1 of the April 18, 2006 letter. Please amend your 2004 Form 10-KSB as explained in your response.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities

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specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Marie Humphrey, Staff Accountant, at (202) 551-3734 or Nudrat Salik, Senior Staff Accountant, at (202) 551-3692 if you have questions regarding comments on the financial statements and related matters. Please contact Matt Franker, Staff Attorney, at (202) 551-3749 or Chris Edwards, Special Counsel, at (202) 551-3742 with any other questions. Alternatively, you may contact me at (202) 551-3760.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Deepak Nanda, Esq. (*via facsimile* 310/557-8475)  
Foley & Lardner LLP  
2029 Century Park East, Suite 3500  
Los Angeles, California 90067