

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 17, 2007

Mr. Dennis Robinson Treasurer and Chief Financial Officer Avani International Group Inc. 108-2419 Bellevue Ave. West Vancouver, B.C. V7V 4T4 Canada

**RE:** Avani International Group Inc.

Form 10-KSB for Fiscal Year Ended December 31, 2004

**Filed April 15, 2005** 

Form 10-KSB/A for Fiscal Year Ended December 31, 2004

**Filed March 27, 2007** 

Form 10-QSB/A for Quarterly Period Ended March 31, 2005

Filed May 23, 2005 File No. 1-14415

Dear Mr. Robinson:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

William Thompson Branch Chief