



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 18, 2008

Mr. Robert Wang  
President and Principal Executive Officer  
Avani International Group Inc.  
108-2419 Bellevue Ave.  
West Vancouver, British Columbia V7V 4T4  
Canada

**Re: Avani International Group Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed April 10, 2008**  
**File No. 1-14415**

Dear Mr. Wang:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services