

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