



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

DIVISION OF  
CORPORATION FINANCE

January 21, 2011

Mr. Michael Cartmel, President  
Avani International Group Inc.  
108-2419 Bellevue Ave.  
West Vancouver, British Columbia V7V 4T4  
Canada

**Re: Avani International Group Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Form 10-K/A for Fiscal Year Ended December 31, 2008**  
**File No. 1-14415**

Dear Mr. Cartmel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

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