



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 4, 2008

Barrett Evans  
Interim Chief Executive Officer  
Abviva, Inc.  
110 Pine Ave., Suite 1060  
Long Beach, CA 90802

**Re: Abviva, Inc.**  
**Item 4.01 Form 8-K**  
**Filed November 18, 2008**  
**File No. 001-16291**

Dear Mr. Evans:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: Abviva, Inc.  
Fax: (310) 861-1033