



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