



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 26, 2010

Via U S Mail and FAX [(702) 926-9508]

Ms. Stacey Fling
Chief Executive Officer
EV Innovations, Inc.
4894 Lone Mountain #168
Las Vegas, Nevada 89130

**Re: EV Innovations, Inc.
Form 8-K for Item 4.01
Filed January 8, 2010
File No. 000-33391**

Dear Ms. Fling:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief