



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 9, 2011

Robert DeCecco III
Chief Executive and Financial Officer
Infusion Brands International, Inc.
14375 Myerlake Circle
Clearwater, Florida 33760

Re: Infusion Brands International, Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
File No. 0-51599

Dear Mr. DeCecco:

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

Sincerely,

Rufus Decker
Accounting Branch Chief