



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2012

Via Facsimile

Ms. Mary B. Mather  
Chief Financial Officer  
Infusion Brands International, Inc.  
14375 Myerlake Circle  
Clearwater, FL 33760

**RE: Infusion Brands International, Inc.  
Item 4.01 Form 8-K  
Filed September 7, 2012  
File No. 0-51599**

Dear Ms. Mather:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

1. The Exhibit 16 letter from the former accountants refers to the Item 4.01 Form 8-K of Solitron Devices, Inc. Please amend your Form 8-K in its entirety and include an updated Exhibit 16 letter which refers to the Form 8-K/A of Infusion Brands International, Inc.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;

Ms. Mary B. Mather  
Infusion Brands International, Inc.  
September 11, 2012  
Page 2

- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3866 with any questions.

Sincerely,

/s/ Jeffrey Gordon

Jeffrey Gordon  
Staff Accountant