

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 5, 2008

Mr. Michael J. Sullivan  
Vice President of Finance  
Avicena Group Inc..  
7 Bulfinch Place, 3rd Floor  
P.O. Box 8310  
Boston, MA 02114

**Re: Avicena Group, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**Filed on May 11, 2007**  
**Form 10-QSB for Quarterly Period Ended September 30, 2007**  
**Filed on November 19, 2007**  
**File No. 000-51610**

Dear Mr. Sullivan:

We have completed our review of your Forms 10-KSB and 10-QSB and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief