

Mail Stop 3561

January 30, 2009

Yongjun Wang  
Chairman and Chief Executive Officer  
Fleurs De Vie, Inc., c/o American Union Securities  
100 Wall Street 15<sup>th</sup> Floor  
New York, New York 10005

**Re:   Fleurs De Vie, Inc.**  
**Item 4.01 8-K Filed January 27, 2009**  
**File No. 333-131084**

Dear Yongjun Wang:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant