



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2010

**Via U.S. Mail**

Hazel Chu  
Chief Executive Officer  
Mizati Luxury Alloy Wheels, Inc.  
19929 Harrison Avenue  
Walnut, CA 91789

**Re: Mizati Luxury Alloy Wheels, Inc.  
Amendment No. 3 to the Registration Statement on Form 10  
Filed August 10, 2010  
File No. 000-53509**

Dear Ms. Chu:

We have completed our review of your Registration Statement on Form 10 and related filings and have no further comments at this time.

Regards,

Max A. Webb  
Assistant Director