



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

January 21, 2010

Neev Nissenson  
Chief Financial Officer  
Phoenix International Ventures, Inc.  
61B Industrial Parkway  
Carson City, Nevada 89706

**RE: Phoenix International Ventures, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Forms 10-Q for the Periods Ended March 31, 2009, June 30, 2009  
and September 30, 2009  
File No. 333-140257**

Dear Mr. Nissenson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424.

Sincerely,

Rufus Decker  
Accounting Branch Chief