



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 14, 2008

Ms. Sharon M. Lynch
Chief Financial Officer
Exclusive Apparel, Inc
6555 W. Gary Avenue
Las Vegas, Nevada 89139

Re: Exclusive Apparel, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 30, 2008
File No. 333-140305

Dear Ms. Lynch:

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

Sincerely,

William Thompson
Accounting Branch Chief