

Mail Stop 3561

October 5, 2009

Ms. Georgette Mathers  
Chief Executive Officer  
Exclusive Apparel, Inc.  
8860 Greenlawn Street  
Riverside, CA 92508

**Re: Exclusive Apparel, Inc.  
Item 4.01 Form 8-K  
Filed September 23, 2009  
File No. 000-53675**

Dear Ms. Mathers:

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

Sincerely,

Blaise A. Rhodes  
Staff Accountant  
Office of Beverages, Apparel and  
Health Care Services