



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 29, 2008

Leo Mentzelopoulos
Chief Executive Officer
Cavalier Holdings, Inc.
2808 East North Street, Ste 27
Greenville, SC 29615

Re: Cavalier Holdings, Inc.
Item 4.01 Form 8-K filed April 10, 2008
File No. 000-52531

Dear Mr. Mentzelopoulos:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Peter Campitiello, Esq.
Via facsimile (212) 216-8001