



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2011

Barrett Carrere, Chief Financial Officer  
First Blush Brands, Inc.  
9595 Wilshire Blvd., Suite 900  
Beverly Hills, CA 90212

**Re: First Blush Brands, Inc.**  
**Form 8-K**  
**Filed on May 13, 2010**  
**File: 000-52685**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2010**  
**File: 000-52685**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2010**  
**File: 000-52685**

Dear Mr. Carrere:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Pamela E. Flaherty, Esq.  
Fax: (917) 332-3733