



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2011

Paul Goodman  
President and Chief Financial Officer  
Beauty Brands Group, Inc.  
420 Lexington Avenue  
Suite 2320  
New York, NY 10170

**Re: Beauty Brands Group, Inc.  
Form 10-Q for Fiscal Quarter Ended September 30, 2010  
Filed on November 22, 2010  
File No. 000-52764**

Dear Mr. Goodman:

We issued comments to you on the above captioned filing on December 2, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 1, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 1, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Paul Goodman.  
Beauty Brands Group, Inc.  
January 20, 2011  
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You may contact Brian McAllister, Staff Accountant, at (202) 551-3341 if you have questions regarding comment on the financial statements and related matters.

Sincerely,

Brian McAllister  
Staff Accountant  
Office of Beverages, Apparel, and  
Health care Services