



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 5, 2009

Via: US Mail and Fax

Ms. Evelyn Meadows
Chief Financial Officer
Fashion Net, Inc.
11088 Arcadia Sunrise Drive
Henderson, Nevada 89052

**Re: Fashion Net Inc.
Item 4.01 of Form 8-K
Filed on August 5, 2009
File No. 333-153826**

Dear Ms. Meadows:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief