



DIVISION OF
CORPORATION FINANCE

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

May 6, 2011

Via U.S. Mail and Facsimile 913.693.8001

Mr. Daniel Reardon
President and Chief Financial Officer
Omni Ventures, Inc.
7500 College Blvd., 5th Floor
Overland Park, KS 66210

Re: Omni Ventures, Inc.
Form 10-K for fiscal year ended September 30, 2010
Filed January 11, 2011
Form 10-K/A2 for fiscal year ended September 30, 2010
Filed March 14, 2011
Form 10-K/A3 for fiscal year ended September 30, 2010
Filed April 5, 2011

Form 10-Q for period ended December 31, 2010
Filed February 22, 2011
Form 10-Q/A for period ended December 31, 2010
Filed March 14, 2011
Form 10-Q/A2 for period ended December 31, 2010
Filed April 5, 2011
File No. 333-156263

Dear Mr. Reardon:

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

Sincerely,

Yolanda Crittendon
Senior Staff Accountant