



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2011

Via Facsimile

Parrish Medley  
President and Chief Executive Officer  
Davi Luxury Brand Group, Inc.  
9426 Dayton Way  
Beverly Hills, CA 90210

**Re: Davi Luxury Brand Group, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2010  
Filed December 29, 2010  
File No. 000-53609**

Dear Mr. Medley:

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

Sincerely,

/s/ Mark C. Shannon

Mark C. Shannon  
Branch Chief