



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