

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 6, 2008

John Hanna  
President, CEO and Director  
The Fashion House Holdings, Inc.  
16633 Ventura Blvd., 6<sup>th</sup> Floor  
Encino, California 91436

**Re: The Fashion House Holdings, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 033-07075-LA**

Dear Mr. Hanna:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Carlton Tartar  
Accounting Branch Chief