



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 14, 2009

Room 7010

Raymond J. Balsys  
Chief Financial Officer  
Parlux Fragrances, Inc.  
5900 N. Andrews Avenue #500  
Fort Lauderdale, FL 33309

**Re: Parlux Fragrances, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2008**  
**Form 10-Q for Quarter Ended December 31, 2008**  
**File No. 000-15491**

Dear Mr. Balsys:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief