



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