



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

Mail Stop 6010

November 13, 2007

Via Facsimile and U.S. Mail

Mr. Mark Simo
Chief Executive Officer
Orange 21 Inc.
2070 Las Palmas Drive
Carlsbad, CA 92009

**Re: Orange 21 Inc.
Form 10-K for the year ended December 31, 2006
Filed April 17, 2007
File No. 0-51071**

Dear Mr. Simo:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant