

Mail Stop 4561

March 13, 2008

Jeffrey Binder  
927 Lincoln Road  
Suite 200  
Miami, FL 33139

**Re: Fearless International Inc  
Form 10-KSB for Fiscal Year Ended March 31, 2007  
Form 10-QSB for Fiscal Quarter Ended June 30, 2007 and September  
30, 2007  
File No. 000-52159**

Dear Mr. Binder:

We have completed our review of your Form 10-KSB and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant