Ms. Georgette Mathers Chief Executive Officer Exclusive Apparel, Inc. 8860 Greenlawn Street Riverside, CA 92508

Re: Exclusive Apparel, Inc.

Item 4.01 Form 8-K

Filed September 23, 2009

File No. 000-53675

Dear Ms. Mathers:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise A. Rhodes Staff Accountant Office of Beverages, Apparel and Health Care Services