



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

July 23, 2008

Mr. Donovan Chin
Chief Financial Officer
E Com Ventures, Inc.
251 International Parkway
Sunrise, FL 33325

**Re: E Com Ventures, Inc.
Item 4.02 Form 8-K
Filed May 19, 2008
File No. 0-10714**

Dear Mr. Chin:

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

Sincerely,

Jennifer Thompson
Branch Chief