

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

Mail Stop 3561

July 28, 2008

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

Re: E Com Ventures, Inc.

Form 10-K for the Fiscal Year Ended February 3, 2007

Filed May 4, 2007 File No. 0-10714

Dear Mr. Chin:

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

Sincerely,

Jennifer Thompson Branch Chief