

September 30, 2009

Mail Stop 3561

Vince Vellardita  
Chief Executive Officer  
Valcom, Inc.  
2113 A Gulf Boulevard  
Indian Rocks Beach, FL 33785

**RE: Valcom, Inc.**  
**File No. 000-28416**  
**Form 8-K: Filed August 12, 2009**

Dear Mr. Vellardita:

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

Sincerely,

Patrick Kuhn  
Staff Accountant