



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 29, 2009

Mr. Borivoje Vukadinovic  
Chief Executive Officer and Chief Financial Officer  
Retrospektiva, Inc.  
112 West 9th Street, Suite 518  
Los Angeles, CA 90015

**Re: Retrospektiva, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed July 29, 2009**  
**File No. 001-13101**

Dear Mr. Vukadinovic:

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

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

cc: Gary A. Agron, Esq.  
Law Office of Gary A. Agron  
Via facsimile (303) 770-7257