

Mail Stop 3561

October 3, 2008

Mr. T. W. Owen  
Chief Financial Officer  
Metabolic Research, Inc.  
10635 Lessona Street  
Las Vegas, Nevada 89141

**Re: Metabolic Research, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**File No. 000-25879**

Dear Mr. Owen:

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

Sincerely,

Linda Cvrkel  
Branch Chief