

Mail Stop 3561

October 9, 2008

Mr. Albert Abdouline
Chief Financial Officer
Victoria Industries, Inc.
551 Fifth Avenue, Suite 2020
New York, NY 10017

Re: Victoria Industries, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
Form 10-QSB for the quarterly period ended March 31, 2008
File No. 000-31683

Dear Mr. Abdouline:

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

Sincerely,

Joseph Foti
Senior Assistant Chief Accountant