



DIVISION OF
CORPORATION FINANCE

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

August 24, 2009

Mr. Oleg Batratchenko
Chief Executive Officer and Chairman
Victoria Industries, Inc.
551 Fifth Avenue, Suite 2020
New York, NY 10017

Re: **Victoria Industries, Inc.**
Form 10-K for the fiscal year ended December 31, 2008
Form 10-Q for the three months ended March 31, 2009
File No. 000-31683

Dear Mr. Batratchenko:

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

Sincerely,

Lyn Shenk
Branch Chief