

Mail Stop 3561

July 26, 2005

Mr. Timothy G. Fallon
Chief Executive Officer
Vermont Pure Holdings, LTD
P.O. Box 536
45 Krupp Drive
Williston, Vermont 05495

Re: Vermont Pure Holdings, LTD
Form 10-K for Fiscal Year Ended October 31, 2004
Form 10-K/A for Fiscal Year Ended October 31, 2004
Form 10-Q for Fiscal Quarter Ended April 30, 2005
Filed January 31, 2005, July 8, 2005 and July 8,
2005
File No. 0-31797

Dear Mr. Fallon:

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

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

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