



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 27, 2008

Mr. Peter K. Baker  
Chief Executive Officer  
Vermont Pure Holdings, Ltd.  
1050 Buckingham St.  
Watertown, CT 06795

**Re: Vermont Pure Holdings, Ltd.**  
**Form 10-K for Fiscal Year Ended October 31, 2007**  
**Filed January 29, 2008**  
**File No. 0-31797**

Dear Mr. Baker:

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

Sincerely,

William H. Thompson  
Branch Chief