

Mail Stop 4561

March 25, 2008

Mr. Victor Brodsky  
Chief Financial Officer  
Vertical Branding, Inc.  
16000 Ventura Blvd., Suite 301  
Encino, CA 91436

**Re: Vertical Branding, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2006**  
**File No. 0-31667**

Dear Mr. Brodsky:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief