

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 19, 2006

Mr. Joseph Frattaroli  
Chief Financial Officer  
Vaso Active Pharmaceuticals, Inc.  
99 Rosewood Drive, Suite 260  
Danvers, Massachusetts, 01923

**Re: Vaso Active Pharmaceuticals, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Form 10-QSB for the Three Months Ended March 31, 2006**  
**Filed April 14, 2006**  
**File No. 001-31925**

Dear Mr. Frattaroli:

We have completed our review of your Forms 10-KSB and 10-QSB and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief