

Mail Stop 3561

July 9, 2009

Mr. Randall Goulding  
Chief Executive Officer  
INverso Corp.  
155 Revere Drive, Suite 110  
Northbrook, IL 60062

Re: INverso Corp.  
Form 10-KSB  
Filed September 30, 2008  
File No. 000-50898

Dear Mr. Goulding:

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

Sincerely,

Brian Bhandari  
Branch Chief  
Office of Beverages, Apparel, and  
Health Care Services