

Mail Stop 4561

October 29, 2008

Michael Levine  
Chief Executive Officer and President  
Vital Products, Inc.  
35 Adesso Road  
Concord, Ontario, Canada L4K 3C7

**Re: Vital Products, Inc.  
Form 8-K Filed October 1, 2008  
File No. 333-127915**

Dear Mr. Levine:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Marc Thomas  
Staff Accountant