



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

DIVISION OF
CORPORATION FINANCE

January 13, 2014

Via U.S. Mail

Mr. James McKinney, Acting Chief Executive Officer
Vital Products, Inc.
2404 Via Mariposa West, 1-A
Laguna Beach, CA 92637

**Re: Vital Products, Inc.
Form 8-K
Filed December 11, 2013
File No. 333-127915**

Dear Mr. McKinney:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mindy Hooker

Mindy Hooker
Accountant