



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

March 31, 2010

Mr. Geoffrey Alison  
President and Chief Executive Officer  
Cyberspace Vita, Inc.  
122 Ocean Park Blvd., Suite 307  
Santa Monica, CA 90405

**Re: Cyberspace Vita, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**File No. 333-141929**

Dear Mr. Alison:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief