

Mail Stop 3561

June 2, 2009

Mr. Paul Howarth, CEO  
Forterus, Inc.  
412 Olive Avenue  
Suite 263  
Huntington Beach, CA 92648

**Re: Forterus, Inc.  
Item 4.01 Form 8-K  
Filed March 30, 2009  
File No. 000-52529**

Dear Mr. Howarth:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise Rhodes  
Staff Accountant  
Office of Beverages, Apparel and  
Health Care Services