

Mail Stop 3561

November 3, 2008

Ilia Lekach
Chief Executive Officer
Adrenalina
20855 NE 16th Avenue, Suite #C-16
Miami, FL 33179

**Re: Adrenalina
Item 4.02 Form 8-K
Filed October 8, 2008
File No. 000-52675**

Dear Mr. Lekach:

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

Sincerely,

William J. Kearns
Staff Accountant