

November 19, 2008

Mail Stop 3561

Pantelis Zachos, President
Fluid Solutions, Inc.
Ampelon 3
Kilkis, Greece 61100

**Re: Fluid Solutions, Inc.
Form 10
File No. 0-53434**

Dear Mr. Zachos:

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

Sincerely,

John D. Reynolds
Assistant Director

cc: Kenneth G. Eade
fax: (310) 861-0620