



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Edward Peplinski  
President  
Veterans In Packaging, Inc.  
48 Zephyr Lane  
Springfield, MA 01128

**Re: Veterans in Packaging, Inc.  
Item 4.01 Form 8-K  
Filed March 22, 2011  
File No. 333-158584**

Dear Mr. Peplinski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jamie Kessel

Jamie Kessel  
Staff Accountant