



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 25, 2010

Mr. Christopher Glover  
President and Chief Executive Officer  
Flameret, Inc.  
3280 Sunrise Highway, Suite 51  
Wantagh, NY 11793

**RE: Flameret, Inc.**  
**Amendment to Registration Statement on Form S-1**  
**File No. 333-162022**  
**Filed January 6, 2009**  
**Supplemental Response Letter**  
**Dated January 21, 2010**

Dear Mr. Glover:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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1. We note your response to prior comment one from our letter dated January 8,

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2009 as it relates to Underwriters Laboratories of Canada. Please either provide this consent or remove this disclosure.

2. We note that you intend to provide a consent for SGS U.S. Testing Company, Inc. Please revise your existing disclosure regarding SGS, which discusses “the Flameret product that was contained in” two mattresses, to clarify the limitations of SGS’s conclusions, as indicated in the consent.
3. In this regard, please revise to clarify who applied “the Flameret product that was contained in” the two mattresses, which occurred prior to your inception. We also note that it appears you do not currently have a product for sale and will only have one if and when a manufacturer agrees to produce it. Please revise Business accordingly.

#### Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Steven Lo at (202) 551-3394 if you have questions regarding comments on the financial statements and related matters. Questions on other disclosure issues may be directed to Jay Williamson at (202) 551-3393 or Jim Lopez at (202) 551-3536.

Sincerely,

John Reynolds  
Assistant Director

cc. Leo Moriarty, Esq.  
(714) 316-1306