



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

December 29, 2017

Via E-mail

Ms. Mitra Sadeghzadeh
Chief Executive Officer
Vapir Enterprises, Inc.
3511 Ryder St.
Santa Clara, CA 95051

Re: Vapir Enterprises, Inc.
Form 10-K for the year ended December 31, 2016
Filed April 19, 2017
File No. 333-170715

Dear Ms. Sadeghzadeh:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash
Branch Chief
Office of Manufacturing and
Construction

Cc: William M. Aul, Esq.