



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2011

Via Email  
Shehzad Peermahomed  
President  
Salient Products Corporation  
6455 Avenida Wilfredo  
La Jolla, CA 92037

**Re: Salient Products Corporation  
Amendment No.1 to Registration Statement on Form S-1  
Filed June 2, 2011  
File No. 333-173508**

Dear Mr. Peermahomed:

This is to advise you that a preliminary review of the above registration statement indicates that it fails in material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form.

Specifically, we note your registration statement does not include an updated consent from your independent registered public accounting firm.

For this reason, we will not perform a detailed examination of the registration statement, and we will not issue any comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing an amendment to correct the deficiency.

If you have any questions regarding the foregoing, please contact Jan Woo, Attorney-Advisor, at 202-551-3453. Should you thereafter require further assistance, you may contact me at 202-551-3499.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief

cc: Via Email  
Diane Dalmy