

Mail Stop 6010

July 17, 2008

Kenneth P. Hamik
President and Chief Executive Officer
LipidViro Tech, Inc.
1338 South Foothill Blvd., Suite 126
Salt Lake City, Utah 84108

**Re: LipidViro Tech, Inc.
Preliminary Information Statement on Schedule 14C
Filed April 3, 2008
File No. 0-49655**

Dear Mr. Hamik:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Branden T. Burningham, Esq.
455 East 500 South Street
Suite 205
Salt Lake City, UT 84111