

Mail Stop 3561

March 21, 2008

Mr. Mike Gerstner
Chief Executive Officer
VIPR Industries, Inc.
100 King Street W. 37th Floor
Toronto, Ontario
Canada M5X-1C9

**Re: VIPR Industries, Inc.
Item 4.01 Form 8-K
Filed March 18, 2008
File No. 033-12877**

Dear Mr. Gerstner:

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 more information so we may better understand your disclosure. After reviewing this information, we may 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 any other aspect of our review. Feel free to call me at the telephone number listed at the end of this letter.

Form 8-K filed March 18, 2008

1. You disclose that you have engaged Chisholm, Bierwolf, and Nilson to audit the recently filed financial statements for 2006 and 2007. Upon review of your filing history the last periodic report filed was for the quarterly period ended June 30, 1996. Please explain to us where you have filed these financial statements referred to or remove such disclosure from your disclosures under this item.
2. Considering your engagement of a new accountant, please revise to provide disclosures related to your predecessor accountant in accordance with Items 304(a)(1) and 304(a)(3) of Regulation S-K.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. 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 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 filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment 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.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call William Kearns at (202) 551-3727

Sincerely,

Brian K. Bhandari
Branch Chief