

Mail Stop 3561

April 14, 2008

Mike Gerstner  
President, CEO  
VIPR Industries, Inc.  
First Canadian Place  
100 King St. W. 37<sup>th</sup> Fl.  
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 completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns  
Staff Accountant