



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2011

John W. Price, Chief Executive Officer  
RBC Life Sciences, Inc.  
2301 Crown Court  
Irvin, TX 75038

**Re: RBC Life Sciences, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 000-50417**

Dear Mr. Price:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings  
Assistant Director