



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