



DIVISION OF
CORPORATION FINANCE

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

November 30, 2011

Via Email
Kevin Frija
Chief Financial Officer
Vapor Corp.
301 Griffin Rd
Dania Beach, FL 33312

**Re: Vapor Corp.
Form 10-K/A for the fiscal year ended December 31, 2010
Filed August 24, 2011
Form 10-Q for the quarter ended September 30, 2011
Filed November 10, 2011
File No. 000-19001**

Dear Mr. Krija:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K/A for the year ended December 31, 2010
Note 3. Income Taxes, page 47

1. We note from the disclosure included in Note 3 to the Company's financial statements that the Company's statutory tax rate for 2010 was -2% as compared to 34% for 2009. Please tell us and explain in the notes to your financial statements in future filings why the Company's statutory income tax rate changed from 34% during 2009 to -2% during 2010. Also, please tell us and revise MD&A in future filings to discuss the facts or circumstances responsible for the significant change in your provision for income taxes during fiscal 2010 as compared to fiscal 2009.

Form 10-Q for the quarter ended September 30, 2011
Results of Operations for the Nine Months Ended September 30, 2011 Compared to the Nine
Months Ended September 30, 2010, page 15

2. We note that beginning in the quarter ended June 30, 2011 you separately present gross profit on the face of the income statement. We also note that gross profit for the nine months ended September 30, 2011 has significantly increased over the comparable prior period. In this regard, please tell us and revise MD&A in future filings to clearly disclose the cost components that are included in costs of sales and SG&A. Furthermore, please separately discuss and provide the reasons for any material changes in the income statement line items (e.g. costs of sales separate from gross profit). Refer to Item 303(A)(3)(i) of Regulation S-K.

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 the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. 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 responding to our comments, please provide a written 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.

You may contact Jean Yu at (202)551-3305 or myself at (202)-551-3813 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel
Branch Chief