

Mail Stop 6010

May 1, 2006

Mr. William Craig  
Chief Financial Officer  
Vital Signs, Inc.  
20 Campus Road  
Totowa, NJ 07512

**Re: Vital Signs, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2005  
Form 10-K/A for the Fiscal Year Ended September 30, 2005  
Form 10-Q for the Fiscal Quarter Ended December 31, 2005  
File No. 000-18793**

Dear Mr. Craig:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant