Mail Stop 3561

Vince Vellardita Chief Executive Officer Valcom, Inc. 2113 A Gulf Boulevard Indian Rocks Beach, FL 33785

RE: Valcom, Inc.

File No. 000-28416

Form 8-K: Filed August 12, 2009

Dear Mr. Vellardita:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn Staff Accountant