

April 2, 2010

Mail Stop 3561

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

**RE: Valcom, Inc.**  
**File No. 000-28416**  
**Form 10-K: For the Fiscal Year Ended September 30, 2009**

Dear Mr. Vellardita:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief