



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

DIVISION OF  
CORPORATION FINANCE

October 12, 2011

Via E-mail  
Irina Tchernikova  
President  
Vitas Group, Inc.  
Italia #32-81 Y Mariana de Jesus  
Quito, EC 170102 Ecuador

**Re: Vitas Group, Inc.  
Amendment No. 2 to the Registration Statement on Form S-1  
Filed September 28, 2011  
File No. 333-175590**

Dear Ms. Tchernikova:

We have reviewed your response to our letter dated September 19, 2011 and have the following additional comments.

Prospectus Summary, page 5

1. Please revise the first paragraph to disclose your cash on hand as of the most recent practicable date. We note that you had \$92 in cash on hand as of August 31, 2011.

Profit Sharing Arrangements, page 26

2. We note your response to prior comment 17 and reissue. With a view to revised disclosure, please explain to us in greater detail how you derived the revenue estimates that you disclose on page 26. Tell us the sources of your market data, what countries comprised your sample, and briefly discuss how these other markets are or are not comparable to the Quito, Ecuador market.

Other

3. Please provide a currently dated consent from the independent registered public accounting firm in the next amendment.

Irina Tchernikova  
Vitas Group, Inc.  
October 12, 2011  
Page 2

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3750 if you have any questions regarding these comments.

Sincerely,

/s/ Max A. Webb

Max A. Webb  
Assistant Director

cc: Luis Carrillo  
Carrillo, Huettel & Zouvas, LLP