

VITACUBE SYSTEMS HOLDINGS INC  
Form CORRESP  
October 25, 2004

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October 25, 2004

**VIA EDGAR**

Sasha Parikh, Staff Accountant

United States Securities and Exchange Commission

450 Fifth Street, N.W.

Washington, D.C. 20549

Re: VitaCube Systems Holdings, Inc.  
SEC File No. 0-50875  
Form 8-K filed October 12, 2004  
Our File No. 5037.02

Dear Ms. Parik:

We have reviewed your comment letter, dated October 18, 2004. Unlike Regulation S-K, Item 304(a)(1)(iv) of Regulation S-B does not specify the period in which to address whether the registrant had a disagreement with its former accountant. In light of this difference and the fact that we are a Regulation S-B filer, in further discussions with the staff, the staff has agreed that we do not need to amend our Form 8-K. Thus no amendment will be filed.

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In connection with our response, the Company acknowledges the following:

The Company is responsible for the adequacy and accuracy of the disclosure in the filings; staff comments or changes to disclosure in response to staff comments in the filing reviewed by the staff 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.

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If you have any questions or require any additional information, please contact Jane M. Harm at (303) 753 - 9000.

Very truly yours,

VITACUBE SYSTEMS HOLDINGS, INC.

By: */s/ Sanford D. Greenberg*  
Sanford D. Greenberg, Chief Executive Officer

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