



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

DIVISION OF
CORPORATION FINANCE

November 29, 2010

Andrew V. Reid
Chief Executive Officer
Pacific Land and Coffee Corporation
201 St. Charles Ave., Ste. 2557-A
New Orleans, LA 70170-1000

Re: Pacific Land and Coffee Corporation
Item 4.02 Form 8-K
Filed October 7, 2010
Item 4.01 Form 8-K/A
Filed November 10, 2010
File No. 0-30595

Dear Mr. Reid:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief