



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2011

Andrew V. Reid, Chief Executive Officer  
Orpheum Property, Inc.  
201 St. Charles Street, Suite 2557A  
New Orleans, LA 70170

**Re: Pacific Land and Coffee Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2010**  
**Filed July 28, 2010**  
**Form 10-K for Fiscal Year Ended March 31, 2009**  
**Filed July 15, 2009**  
**File No. 000-30595**

Dear Mr. Reid:

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

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings  
Assistant Director