



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
Preliminary Schedule 14C
Filed June 29, 2010
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