

Mail Stop 3561

April 28, 2010

David Ward  
Chief Executive Officer  
Blue Moon Investments  
1620 Dickson Ave  
Suite 700  
Kelowna, British Columbia V1Y 9Y2

**Re: Form 10-K/A1 for Fiscal Year Ended September 30, 2009  
Filed February 12, 2010  
File No. 000-29021**

Dear Mr. Ward:

We issued comments to you on the above letter on March 22, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 10, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 10, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Angela Halac, Staff Accountant, at (202) 551-3398 or Brian Bhandari, Branch Chief, at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters.

David Ward  
Blue Moon Investments  
April 28, 2010  
Page 2

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services