



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 9, 2009

Tracy E. Quinn  
Interim Chief Financial Officer  
Overhill Farms, Inc.  
2727 East Vernon Avenue  
Vernon, California 90058

**Re: Overhill Farms, Inc.**  
**Form 10-K for the Fiscal Year Ended September 28, 2008**  
**Filed December 12, 2008**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 3, 2009**  
**Response Letter Dated March 31, 2009**  
**File No. 001-16699**

Dear Ms. Quinn:

We have completed our review of your Form 10-K, Preliminary Proxy Statement and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director