



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 15, 2010

VIA U.S. MAIL

Marshall F. Sparks  
Chief Financial Officer  
Global Food Technologies, Inc.  
113 Court Street  
Hanford, California 93230

**Re: Global Food Technologies, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed February 27, 2009**  
**File No. 000-31385**

Dear Mr. Sparks:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief