



DIVISION OF
CORPORATION FINANCE

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

June 3, 2011

Via E-mail

Dairy Global
Chief Executive Officer
Rebornne (USA) Inc.
Level 23, 120 Albert Street
Auckland City, Auckland
New Zealand 1010

Re: Rebornne (USA) Inc.
Form 10-KT for Transition Period Ended March 31, 2010
Filed October 7, 2010
Current Report on Form 8-K
Filed June 7, 2010
File No. 1-32690

Dear Mr. Global:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall
Assistant Director