



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

February 6, 2007

Mr. Don Patterson  
Principal Financial and Accounting Officer  
Dairy Fresh Farms Inc.  
413 Churchill Avenue  
N. Ottawa  
Ontario CANADA K1Z 5C7

**Re: Dairy Fresh Farms Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed May 26, 2006**  
**File No. 0-52160**

Dear Mr. Patterson:

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

Sincerely,

April Sifford  
Branch Chief