



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2010

By Facsimile and U.S. Mail

Ms. Margrit Eyraud  
Chief Executive Officer  
Marani Brands, Inc.  
13152 Raymer Street, Suite 1A  
North Hollywood, CA 91605

**Re: Marani Brands, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2009**  
**Forms 10-Q for Quarters ended September 30 and December 31, 2009**  
**Supplemental responses received May 3, May 6, and June 30, 2010**  
**File No. 333 -123176**

Dear Ms. Eyraud:

We issued oral comments to you on the above captioned filings on July 28, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 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 September 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 filing, 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>.

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You may contact Brian McAllister, Staff Accountant, at (202) 551-3341 or Ryan C. Milne, Accounting Branch Chief, at (202) 551-3688 if you have questions regarding comment on the financial statements and related matters. Please contact me at (202) 551-3790 with any other questions.

Sincerely,

John Reynolds  
Assistant Director

cc: Roy D. Toulon, Esq.