



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2010

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

Sincerely,

John Reynolds  
Assistant Director