

Mail Stop 3561

August 18, 2008

Via U.S. Mail and Facsimile

Joseph Maggio  
Chief Executive Officer  
Diamond Ranch Foods, Ltd.  
555 West Street  
New York, NY 10014

RE: Diamond Ranch Foods, Ltd.  
Form 10-KSB for the fiscal year ended March 31, 2007  
Form 10-KSB/A for the fiscal year ended March 31, 2007

**File No. 000-51206**

Dear Mr. Maggio:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: William DeMarzo, Chief Financial Officer  
(212) 463-8625