



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 2, 2010

Via Fax & U.S. Mail

Mr. Louis Vucci, Jr., Chief Executive Officer  
Diamond Ranch Foods, Ltd.  
355 Food Center Drive, B-1  
Bronx, New York 10474

**Re: Diamond Ranch Foods, Ltd.**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**Filed July 6, 2009**  
**File No. 000-51206**

Dear Mr. Vucci:

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

Sincerely,

Linda Cvrkel  
Branch Chief