



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 16, 2007

---

**Via U.S. Mail and Fax (209) 467-6709**

Mr. Seth Halio  
Chief Financial Officer  
Diamond Foods, Inc.  
1050 South Diamond Street  
Stockton, CA 95205-7087

**Re: Diamond Foods, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2006  
Filed October 13, 2006  
File No. 0-51439**

Dear Mr. Halio:

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

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant