



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3551

February 26, 2010

By Facsimile and U.S. Mail

Mr. Michael Jordan Friedman
Chief Executive Officer
Fresh Harvest Products, Inc.
280 Madison Avenue, Suite 1005
New York, NY 10016

Re: Fresh Harvest Products, Inc.
Form 10-KSB for the fiscal year ended October 31, 2007
Filed February 13, 2008
Form 10-QSB for the quarterly period ended January 31, 2008
Filed March 24, 2008
Form 10-Q for the quarterly period ended July 31, 2008
Filed September 22, 2008
File No. 000-51390

Dear Mr. Friedman:

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

Sincerely,
/s/ Andrew Mew
Andrew Mew
Accounting Branch Chief