



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

February 16, 2011

Via U.S. Mail

Mr. Daniel G. Zang
Chief Financial Officer
Umami Sustainable Seafood Inc.
1230 Columbia Street, Suite 1100
San Diego, CA 92101

**Re: Umami Sustainable Seafood Inc.
Item 4.01 Form 8-K
Filed February 3, 2011
File No. 0-52401**

Dear Mr. Zang:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief