



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

DIVISION OF
CORPORATION FINANCE

December 9, 2010

Mr. Herbert B. Grimes
Chairman and Chief Executive Officer
Vaughan Foods, Inc.
216 N.E. 12th Street
Moore, Oklahoma 73160

Re: Vaughan Foods, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 19, 2010
File No. 001-33446

Dear Mr. Grimes:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz
Branch Chief