



DIVISION OF
CORPORATION FINANCE

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

September 1, 2010

Via U.S. Mail and Facsimile to

Bryan Arthur
Chief Executive Officer
Farrallon, Inc.
14908 Oxford Hollow
Huntersville, NC 28078

Re: Farrallon, Inc.
Item 4.01 Form 8-K
Filed August 23, 2010
File No. 000-53102

Dear Mr. Arthur:

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

Sincerely,

Ethan Horowitz