



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 26, 2010

Ms. Claudia Tatu
Secretary
Recipe Kits, Inc.
201 Clark Avenue
Pomona, California 91767

**Re: Recipe Kits, Inc.
Item 4.01 Form 8-K
Filed August 12, 2009
File No. 333-148931**

Dear Ms. Tatu:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief