



DIVISION OF
CORPORATION FINANCE

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

August 10, 2012

Via Facsimile

Mark Keegan
Chief Executive Officer
Farm Lands of Africa, Inc.
401 Atlantic Suites
Europort, Gibraltar

Re: Farm Lands of Africa, Inc.
Form 8-K
Filed August 7, 2012
File No. 000-53274

Dear Mr. Keegan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief

cc: Pavel I. Seroklinov, Esq.
Guzov Ofsink, LLC