



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 15, 2009

Mr. James Bright
President, CEO, Secretary, Treasurer and Director
Cape Cod Aquaculture
440 Massasoit Road
Eastham, Massachusetts 02642

**Re: Cape Cod Aquaculture
Item 4.01 Form 8-K/A Filed September 4, 2009
File No. 333-152563
Response Letter Dated September 4, 2009**

Dear Mr. Bright:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief