



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 31, 2009

Mr. Parker Booth  
President and Chief Executive Officer  
Organic Alliance, Inc.  
401 Monterey Street, Suite 202  
Salinas, California 93901

**Re: Organic Alliance, Inc.  
Item 4.01 Form 8-K  
Filed December 16, 2009  
File No. 0-53545**

Dear Mr. Booth:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant