



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2014

Via E-Mail

Mr. Andy Ruppanner  
Chief Executive Officer  
TOA Distribution Systems, Inc.  
5700 University West Blvd West  
Suite 304  
Albuquerque, NM 87106

**Re: TOA Distribution Systems, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2014  
Filed July 14, 2014  
Form 10-K/A for the Fiscal Year Ended March 31, 2014  
Filed October 24, 2014  
File No. 333-153863**

Dear Mr. Ruppanner:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to the comment, we may have additional comments.

Form 10-K/A for the Fiscal Year Ended March 31, 2014

Exhibit 31.1

1. We reissue comment one in our letter dated October 17, 2014 as your Section 302(a) Certification located at Exhibit 31.1 is still not in the exact form set forth in Item 601(b)(31) of Regulation S-K. For example, we note you have not included language pertaining to your internal control over financial reporting in paragraph 4, you have omitted the language required by paragraph 4(b) and you make reference to the annual period rather than the registrant's most recent fiscal quarter as required by paragraph 4(d). Please revise to provide certifications that comply with the form and content requirements of Item 601(b)(31).

Andy Ruppanner  
TOA Distribution Systems, Inc.  
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You may contact Julie Marlowe at (202) 551-5395 or me at (202) 551-3650 if you have questions regarding the comment and related matters.

Sincerely,

/s/Craig Arakawa for

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining