



DIVISION OF  
CORPORATION FINANCE

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

November 4, 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  
File No. 333-153863**

Dear Mr. Ruppanner:

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/Tia L. Jenkins

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