



DIVISION OF
CORPORATION FINANCE

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

April 1, 2011

Via E-mail

Arnold Casale
Chief Executive Officer
Soupman, Inc.
1110 South Avenue, Suite 100
Staten Island, New York 10314

**Re: Soupman, Inc.
Item 4.01 Form 8-K and Form 8-K/A
Filed March 11, 2011 and March 16, 2011, respectively
File No. 0-53943**

Dear Mr. Casale:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief