



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2019

Riccardo Delle Coste  
Chief Executive Officer  
Barfresh Food Group, Inc.  
3600 Wilshire Boulevard, Suite 1720  
Los Angeles, CA 90010

**Re: Barfresh Food Group, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 28, 2019**  
**File No. 333-231783**

Dear Mr. Delle Coste:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources