



DIVISION OF
CORPORATION FINANCE

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

February 5, 2014

VIA U.S. Mail

Mr. Robert E. Jordan, President
Dixie Foods International, Inc.
115 N.E. 6th Blvd.
Williston, FL 32696

Re: Dixie Foods International, Inc.
Form 10-K for the Fiscal Year Ended August 31, 2013
Filed December 16, 2013
File No. 000-54536

Dear Mr. Jordan:

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/ Ethan Horowitz

Ethan Horowitz
Branch Chief