



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 16, 2009

Via U.S. mail and facsimile

David A. DeLorenzo, President
Dole Food Company, Inc.
One Dole Drive
Westlake Village, CA91362

RE: Dole Food Company, Inc.
Form 10-K for Fiscal Year Ended December 29, 2007 and Filed April 11,
2008
File No. 1-04455

Dear Mr. DeLorenzo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services