



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

DIVISION OF  
CORPORATION FINANCE

March 9, 2012

Via E-Mail

David A. DeLorenzo, Chief Executive Officer  
Dole Food Company, Inc.  
One Dole Drive  
Westlake Village, CA 91362

**Re: Dole Food Company, Inc.**  
**Form 10-K for the Fiscal Year Ended January 1, 2011**  
**Filed March 14, 2011**  
**Current Report on Form 8-K**  
**Filed March 14, 2011**  
**File No. 001-04455**

Dear Mr. DeLorenzo:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director