



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

June 17, 2008

Mr. Daniel Ollech  
Chief Executive Officer  
B&D Food, Corp.  
575 Madison Avenue, Suite 1006  
New York, New York 10022-2511

**Re: B&D Food, Corp.  
Item 4.01 Form 8-K  
Filed May 22, 2008  
Item 4.01 Form 8-K/A  
Filed June 16, 2008  
File No. 000-21247**

Dear Mr. Ollech:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief