



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 25, 2008

M. David Kamrat  
Chairman and Chief Executive Officer  
New World Brands, Inc.  
340 West Fifth Avenue  
Eugene, Oregon 97401

**Re: New World Brands, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed August 22, 2008  
File No. 033-91432**

Dear Mr. Kamrat:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

/s/ Kathleen Krebs

Larry Spigel  
Assistant Director

cc: by facsimile to (541) 345-2034  
Ian T. Richardson, Esq.  
(Gleaves Swearingen Potter & Scott LLP)