

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

Mail Stop 3551

February 26, 2010

By Facsimile and U.S. Mail

Mr. Michael Jordan Friedman Chief Executive Officer Fresh Harvest Products, Inc. 280 Madison Avenue, Suite 1005 New York, NY 10016

> Re: Fresh Harvest Products, Inc. Form 10-KSB for the fiscal year ended October 31, 2007 Filed February 13, 2008 Form 10-QSB for the quarterly period ended January 31, 2008 Filed March 24, 2008 Form 10-Q for the quarterly period ended July 31, 2008 Filed September 22, 2008 Filed No. 000-51390

Dear Mr. Friedman:

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

Sincerely, /s/ Andrew Mew Andrew Mew Accounting Branch Chief