



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

September 22, 2008

Via U.S. mail

David Katzir, Chief Executive Officer  
T.O.D. Taste on Demand Inc.  
55 Hakeshet Street  
Reuth, Israel 91708

**Re: T.O.D. Taste on Demand Inc.  
Revised Schedule 14C  
Filed September 3, 2008  
File No. 333-148928**

Dear Mr. Katzir:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: J. Madison  
M. Karney

Via facsimile  
David Lubin, Esq.  
(516) 887-8250