



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 4, 2008

Mr. O'Donnell Iselin, II
Chief Financial Officer & Secretary
Cadiz Inc.
550 S. Hope Street
Suite 2850
Los Angeles, CA 90071

Re: Cadiz Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 0-12114

Dear Mr. Iselin:

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

Sincerely,

Jennifer Thompson
Branch Chief