



DIVISION OF
CORPORATION FINANCE

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

September 16, 2011

Via E-mail

Samuel F.H. Jeffries
Organic Sales and Marketing, Inc.
114 Broadway
Raynham, MA 02767

**Re: Organic Sales and Marketing, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed February 15, 2011
Form 10-Q for the Fiscal Quarter Ended June 30, 2011
Filed August 15, 2011
File No. 1-33386**

Dear Mr. Jeffries:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filings and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended September 30, 2010

1. You indicate on the facing page of your annual report that your common stock is registered under Section 12(b) of the Exchange Act, however, it appears that your common stock is, in fact, registered under Section 12(g) of the Exchange Act as your common stock does not appear to have been listed on an exchange. Please revise or advise.
2. We note you have not included a statement by your management as to whether or not your internal control over financial reporting is effective as required by Item 308(a)(1)-(3) of Regulation S-K. Please amend to include this disclosure.

Item 1. Description of Business, page 3

3. We note your indication here that you are in a joint marketing effort with “industry giants Corning, Inc. and Thermo Fisher Scientific.” Please elaborate to explain what you mean when you refer to a “joint marketing effort” and clarify for which product(s). Please also file these agreements as exhibits.
4. Please also explain the terms of your vendor contract with W.W. Grainger and file any such agreement as an exhibit.
5. Please elaborate upon the terms of the licensing agreement you have entered into with “a British based company,” which you refer to on page 5, and file such agreement as an exhibit.

Item 5. Market for Common Equity, Related Stockholder Matters and..., page 15

6. Please revise your disclosure to provide the information required by Item 201(a)(1)(iii) of Regulation S-K.
7. With regard to your recent sales of unregistered securities, please revise to indicate the section of the Securities Act or the rule of the Commission under which exemption from registration was claimed and state briefly the facts relied upon to make the exemption available. Refer to Item 701(d) of Regulation S-K.

Item 7. Management’s Discussion and Analysis of Financial Condition and..., page 16

Results of Operations, page 16

8. Please elaborate upon how you are achieving your “stable sales growth” and specify which product lines have shown an increase in sales. In this regard, the disclosure you provide in your Business and Plan of Operation discussions mentions several products but it is not clear which of these products are generating revenues for you. A clearer discussion as to what phase each of your products is in (e.g. development, marketing, etc.) would be helpful.

Liquidity and Capital Resources, page 17

9. Please include a discussion of how long you can satisfy your cash requirements and whether you will have to raise additional funds in the next twelve months. Please also include a reasonably detailed discussion of your ability to continue in existence as a going concern and your ability or inability to generate sufficient cash to support your operations. In this regard, you state on page 23, as well as on pages 26 and 27, that “minimum funds sought to be raised during 2010 and 2011 and projected revenues from operations will be sufficient to reach self-sufficiency by late 2011,” however, it does not appear that you have quantified the “minimum” amount you seek to raise. Please refer to Item 303(a)(1) of Regulation S-K.

10. In future filings, please update your disclosure on the status of the \$2.5 million loan you have sought from the State of Rhode Island.

Plan of Operation, page 23

11. The projections you present on page 26 do not appear to comply with Item 10(b) of Regulation S-K. Please revise or advise.

Item 7A. Quantitative and Qualitative Disclosures about Market Risk, page 28

12. Please revise your disclosure to place the Risk Factors section under Item 1A. Refer to Form 10-K.
13. Please expand your risk factor disclosure to include the most significant factors that make an investment in your company speculative or risky. In this regard we note, as examples only, that you have not included risk factor disclosure regarding the fact that your auditors issued a going concern opinion or that your disclosure controls and procedures are not effective. Refer to Item 503(c) of Regulation S-K.

Item 8. Financial Statements and Supplementary Data, page 30

Note 12. Commitments and Contingencies, page F-25

14. We note your disclosure of two matters under Item 3. Legal Proceedings. Please explain how you determined disclosure of loss contingencies pursuant to FASB ASC 450-20-50 was not necessary or revise the notes to the financial statements accordingly.

Item 9A. Controls and Procedures, page 30

15. We note your disclosure indicating that the company's disclosure controls and procedures were not effective as of the period covered by your report. Please discuss why your disclosure controls and procedures were not effective and explain when and by whom the deficiencies were first identified. Please also explain exactly how you intend to rectify the deficiencies. In this regard, we note that you state that your disclosure controls and procedures are effective as of the quarter ended June 30, 2011; please tell us what steps you took that caused management to arrive at such determination.
16. It does not appear that your management has performed its assessment of internal control over financial reporting as of September 30, 2010 required by Item 308 of Regulation S-K. If your management has not yet performed its assessment, we ask that you complete your evaluation and amend your filing to provide the required management's report on internal control over financial reporting.

In performing your evaluation, you may find the following documents helpful:

- the Commission's release *Amendments to Rules Regarding Management's Report on Internal Control Over Financial Reporting* (Securities Act Release 8809/Financial Reporting Release 76). You can find this release at:
<http://www.sec.gov/rules/final/2007/33-8809.pdf>;
- the Commission's release *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Securities Act Release 8010/Financial Reporting Release 77). You can find this release at
<http://sec.gov/rules/interp/2007/33-8810.pdf>; and
- the "Sarbanes-Oxley Section 404 – A Guide for Small Business" brochure at:
(<http://www.sec.gov/info/smallbus/404guide.shtml>).

Item 10. Directors, Executive Officers and Corporate Governance, page 32

17. Please revise Mr. Lowey's biography to include the name and principal business of the firm at which he is currently a Principal. Also please disclose how long Ms. Anderson has been Vice President of your company. Refer to Item 401(e) of Regulation S-K.

Item 11. Executive Compensation, page 34

18. Please revise your disclosure to provide the executive compensation information required by Item 402(r) of Regulation S-K.

Item 15. Exhibits, page 37

19. Please re-number your exhibits to correspond with the exhibit numbers provided by Item 601 of Regulation S-K. Please also ensure that you have identified all material contracts, even if incorporated by reference from previously filed reports, such as Exhibit 10.14 and the Distribution Agreement you have with Fisher Scientific Company, L.L.C.

Signatures, page 38

20. Please revise your signature page to add the signatures of your principal accounting officer and at least a majority of the board of directors. Refer to General Instruction D to Form 10-K.

Exhibits 31.1 and 31.2

21. Please remove the titles of your officers from the introductory line of the certifications.

22. Your certifications do not track the language required by Item 601(b)(31) of Regulation S-K. For example, your certifications state that your officers have reviewed “this quarterly (sic) report on Form 10-K,” and you have omitted paragraph 4(b) from the certification. Please revise your certifications to track the exact language of Item 601(b)(31) of Regulation S-K and include the introductory language of paragraph 4 and the language of paragraph 4(b) of Item 601(b)(31) of Regulation S-K.
23. These comments also apply to your Forms 10-Q for the fiscal quarters ended December 31, 2010, March 31, 2011 and June 30, 2011.

Form 10-Q for the Fiscal Quarter Ended June 30, 2011

Item 4. Controls and Procedures, page 10

24. We note your statement that your disclosure controls and procedures are “designed to provide reasonable assurance that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC rules and forms...,” and your conclusion that your controls and procedures were effective. Please revise future filings to state clearly, if true, that your disclosure controls and procedures are designed to provide reasonable assurance of achieving their objectives and that your principal executive officer and principal financial officer concluded that your disclosure controls and procedures are effective at that reasonable assurance level. In the alternative, remove the reference to the level of assurance of your disclosure controls and procedures. Please refer to Section II.F.4 of Management's Reports on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports, SEC Release No. 33-8238, available on our website at www.sec.gov/rules/final/33-8238.htm.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Samuel F.H. Jeffries
Organic Sales and Marketing, Inc.
September 16, 2011
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You may contact Robert Babula, Staff Accountant, at (202) 551- 3339 or Donna Di Silvio, Staff Accountant, at (202) 551- 3202 if you have questions regarding comments on the financial statements and related matters. Please contact Ramin Olson, Attorney-Advisor, at (202) 551- 3331 or Mara Ransom, Assistant Director, at (202) 551- 3264 if you have questions regarding any other comments. You may contact me at (202) 551- 3720 with any other questions.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief