



DIVISION OF
CORPORATION FINANCE

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

November 15, 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 response dated October 17, 2011 and have the following additional 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. We note your responses to comments 1, 6, 10-12, 17-18 and 20-23. We will review your revised disclosure in response to these comments when you file your amendment and may have further comment upon reviewing the amendment.

Item 1. Description of Business, page 3

2. We note your response to comment three in our letter dated September 16, 2011. Please revise your disclosure to state, as you do in your response, that the "joint marketing effort" is not pursuant to a written agreement and disclose the duration of such joint marketing efforts and whether the dissemination of the flyers which constitute the joint marketing agreement is voluntary. Please also disclose the products being marketed in the agreement and whether you earn revenues as a result of the agreement, with a view

towards describing to investors how the joint marketing agreement impacts your operations.

3. We note your response to comment four in our letter dated September 16, 2011; however it does not appear that you included this contract with your supplemental response. As previously requested, please explain the terms of your vendor contract with W.W. Grainger and file any such agreement as an exhibit. In this regard, we note that your supplemental response describes the business of W.W. Grainger, but does not describe the terms of your vendor contract with Grainger. Please provide these terms, including whether there are any minimum purchase requirements, whether the agreement is exclusive, and the number of your products that are included in the vendor contract. In this regard, we note your reference to W.W. Grainger as one of your “leading distributors in the many sales sectors” at the top of page 24.
4. We note your response to comment five in our letter dated September 16, 2011. Please confirm that you will name the “British based company” in your amended disclosure and will also include the terms of the licensing agreement in your revised disclosure.

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

5. We note your response to comment seven in our letter dated September 16, 2011 that your sales of unregistered securities were pursuant to Rule 506 of Regulation D. Please tell us why you have not filed any Form Ds for such sales. Please also confirm that you will include in your disclosure, for each issuance of unregistered securities, the rule of the Commission under which the exemption from registration was claimed and state briefly the facts relied upon to make the exemption available, including a discussion as to whether the offerings involved a public offering, solicitation or advertising, as applicable.

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

6. We note your response to comment eight in our letter dated September 16, 2011. Please explain how your statement that you have maintained “stable sales margin” is consistent with your disclosure elsewhere that your gross margin increased in fiscal 2010 as compared to fiscal 2009 and can be “attributed mainly to a concerted effort toward higher-margin, lower cost products” As previously noted, a clearer discussion as to what phase each of your products is in would be helpful.

Liquidity and Capital Resources, page 17

7. We note your response to comment nine in our letter dated September 16, 2011 and your statement that it is difficult for you to quantify your future cash requirements. If you cannot quantify precisely the amount of funds you will need to continue as a going concern, provide an estimate of the amount necessary to continue as such, and include a description of the factors which impact such an estimate. In your amended disclosure,

include a discussion of how long you can satisfy your cash requirements and state clearly whether you will have to raise additional funds in the next twelve months, providing an estimate as to the amount of funds you will need to raise. Within this disclosure include a reasonably detailed discussion of your ability or inability to generate sufficient cash from your operations and include in your amended disclosure a description of your possible sources of funding, as you do in your response. Finally, please provide the amount of funds loaned to you by your CEO to date and briefly describe the terms of any such funding arrangement.

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

8. Please confirm that in your amended filing, you will include disclosure regarding the fact that your auditors issued a going concern opinion and that your disclosure controls and procedures were not effective as of September 30, 2010. In this regard, we note your response that you will include such disclosure in future filings, if necessary. However, for the fiscal year ended September 30, 2010, your auditor had issued a going concern opinion and your management concluded that your disclosure controls and procedures were not effective. Additionally, please confirm that you will include in your amended filing any other significant factors that make an investment in your company speculative or risky, not just the examples which we provided.

Item 9A. Controls and Procedures, page 30

9. We note your response to comment 15 in our letter dated September 16, 2011 and that you refer to your “internal controls” and “disclosure controls and procedures” interchangeably in your response. As previously requested, please discuss why your disclosure controls and procedures were not effective, including any role your independent auditors had in establishing and maintaining your disclosure controls and procedures, as opposed to your internal control over financial reporting. In this regard, please note that establishing effective disclosure controls and procedures is the responsibility of management. Refer to Rule 13a-15 under the Exchange Act. Please also discuss why your disclosure controls and procedures were not effective and explain by whom the deficiencies were identified. Explain how you determined you would rectify the deficiencies identified and the steps you took which caused management to conclude that your disclosure controls and procedures were effective as of June 30, 2011.
10. We read your responses to comments two and 16 in our letter dated September 16, 2011 and reissue our prior comments. Management’s conclusion regarding whether your internal control over financial reporting is effective is required by Item 308 of Regulation S-K and is distinct from, and in addition to, the disclosure required by Item 307 of Regulation S-K regarding your disclosure controls and procedures. In this regard, you are required to perform an assessment of internal control over financial reporting as of September 30, 2010 and we note that the first two paragraphs of your disclosure under Item 9A on page 30 pertain to your disclosure controls and procedures, rather than your

internal control over financial reporting. Therefore, amend your Form 10-K for the fiscal year ended September 30, 2010 to provide the required management's report on internal control over financial reporting. Refer to Item 308 of Regulation S-K for the specific disclosure requirements and statements you are required to make related to providing management's report on internal control over financial reporting.

Item 15. Exhibits, page 37

11. We note your response to comment 19 in our letter dated September 16, 2011. However, it does not appear that all material contracts are identified in the exhibit list provided in your response. For example, the agreement with IntraMalls LLC disclosed on page 24 does not appear to be included in the exhibit index. Please revise.

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

Item 4. Controls and Procedures, page 10

12. We note your response to comment 24 in our letter dated September 16, 2011, however your response does not clearly indicate that your future disclosure will comply with our comment. In this regard, we note that your response does not state clearly that your disclosure controls and procedures were designed to provide reasonable assurance of achieving their objectives and that, if true, your principal executive officer and principal financial officer concluded that your disclosure controls and procedures were effective at that reasonable assurance level. Please revise.

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 Lisa Kohl, Attorney-Advisor, at (202) 551- 3252 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