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This letter is prompted by a series of questions raised by the Commission in letters dated September 16, 2011. In each case, where applicable, these amendments will be made to the Registrants Form 10-K filing for Fiscal Year Ended September 30, 2010, Form 10-Q for the Fiscal Quarter Ended June 30, 2011 and include the necessary updates to its Form 10-K filing for Fiscal Year Ending September 30, 2011, respectively.

Robert Babula
Division of Corporation Finance
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

Re: Organic Sales and Marketing, Inc. ("OSM")
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

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

1. In response to your question about the Registrants proper designation of its common stock the Registrant will amend its Form 10-K Fiscal Year Ended September 30, 2010 and future filings to reflect such.
2. In response to your question about the Registrants statement from 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; the Registrant internal controls are as stated in Item 9A. Controls and Procedures, paragraph 2 in Registrants 10-K filing, "As of the end of the period covered by this Report we conducted an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rules 13a-15(b) and 15d-15(b). Based on this evaluation, our principal executive officer and principal financial officer concluded that our disclosure controls and procedures were ineffective as of September 30, 2010. The Registrants Audit Committee is comprised of two Directors which meet during Board meetings. As the Registrant is a small operation and due to current economic conditions, it relies on a part-time CFO and a part-time bookkeeper. As such, it also relies heavily on its independent auditors for its disclosure controls and procedures. As stated in its response to Item 9A. Controls and Procedures, question 16 of this document, the Registrant has made changes to its internal control over financial reporting as required by Item 308(a)(1)-(3) of Regulation S-K, to make it more effective.

Item 1. Description of Business, page 3

3. In response to your question about a joint marketing effort with industry giants Corning Inc. and Thermo Fisher Scientific, refer to Exhibit 10.28 in Registrant's June 30, 2010 Form 10-Q filing. There is no written agreement per se other than the understanding that both Corning and the Registrant are manufacturers and contract vendors of the distributor, in this case Thermo Fisher Scientific, and have agreed to disseminate the attached exhibit for the special program to the collective customer base regarding the Registrants OSM brand Glass & Surface Cleaner.

4. In response to your question about the Registrants vendor contract with W.W. Grainger (GWW – NYSE) refer Exhibit 10.31, W.W. Grainger, Inc. Supplier Agreement submitted herewith. Registrant is acting as its “Supplier” for an initial term of one (1) year, starting on May 19, 2010, which is automatically renewable for successive one (1) year periods. W.W. Grainger's customers are 2.0 million businesses and institutions in 157 countries. Grainger's employees serve customers more than 96,000 times every day through multiple channels (commercial/industrial businesses, education, government, military, etc.). With 2010 sales of \$7.2 billion, Grainger is a Fortune 500 company. The Registrant's all natural fertilizers and other natural horticultural and agricultural products are currently being offered and sold by Grainger to its multiple channels. The Registrant believes that with Executive Orders #13514 currently in place, (see Exhibit 10.24, USDA letter notifying OSM that we are Bio-Preferred program participants, September 30, 2009 Form 10-K Filing) and current trends in green initiatives and sustainability, it has postured itself for increased sales growth. There can be no assurances however that these potential customers will purchase these products.
5. In response to your question about the Registrants contract with a “British based company” refer to Exhibit 3.3, Microbial Technologies Licensing Agreement, in Registrant's June 30, 2008 Form 10-QSB filing whereby Registrant has a non-exclusive license agreement with Microbial Technologies Limited, a company registered in the United Kingdom with an address of 4 Sovereign Way, Dock Road, Birkenhead, Merseyside, acting as the Licensor and the Registrant acting as the Licensee. The Licensor grants rights to Registrant to make, have made, distribute, market and/or sell products based on, derived from or incorporating the Licensed Technology in the field of organic based and/or natural cleaning products.

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

6. In response to your question about the Registrants revision of disclosure to provide the information required by Item 201(a)(1)(iii) of Regulation S-K; changes will be made by the Registrant to amend its 10-K filing include a data chart relative to the Bid/Ask and High/Low stock quotations for the specified time periods as required by Item 201(a)(1)(iii) of Regulation S-K.
7. In response to your question about the Registrant's recent sales of unregistered securities, such sales were pursuant to an exemption for limited offerings under Rule 506 of Regulation D under the Securities Act. The Securities and Exchange Commission has neither reviewed nor approved the form or content of this subscription package or this offering. The securities described were purchased only by "accredited investors" as defined in Rule 501 of Regulation D promulgated under the Securities Act.

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

Results of Operations, page 16

8. In response to your question about how the Registrant is achieving “stable sales growth”, the Registrant meant to say “margin” instead of “sales” as it opted to focus more of its efforts towards sales of its products to customers which did not require exorbitant slotting fees and other marketing programs that otherwise become too cost prohibitive and decreased margin and profitability.

Liquidity and Capital Resources, page 17

9. In response to your question about the Registrants ability to meet its cash requirements and whether it will have to raise additional funds in the next twelve months; at the time of the report, 10-K FYE September 30, 2010, additional funds were needed to be raised, either internally or from the outside. As the Registrant is still a growth stage company it is difficult to determine what its cash requirements will be. Given its existing contracts already in place with formidable distributors that already have relationships with government and other large accounts, at this early stage, it is difficult to determine cash requirements since there are no precedents in place. Should an order of significant size be sent in to the Registrant, then additional funds may be necessary to fulfill potential volumes required. The Registrant continues to work with its creditors and rely on its CEO for funding. The CEO has been adding personal funds and has not been taking anything back in the form of salary, to be compensated at a later date with a yet to be determined amount of cash, stock and stock options, as allowed by the laws governed by the SEC and Registrant's Board of Directors. As stated in Registrants Form 10-K FYE September 30, 2010, ‘Plan of Operations’ pages 23, 26, and 27; “Management believes 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 or early 2012. Expansion of the business into 2011 and beyond will require additional investment through private placement offers or the ability of the Company to secure funding elsewhere. The funding elsewhere may be in the form of the Registrants Board members, outside sources, and or its efforts to raise 2.5MM through the state of Rhode Island loan guarantee program

The Registrant has been working with the State of Rhode Island and its Rhode Island Economic Development group towards a 100% Guaranteed Loan Program in which the Registrant has applied for a 2.5 million dollar loan. The initial plans for a late 2010 early 2011 hearing were delayed by the State of Rhode Island. The Registrant's file is in the State's possession and the Registrant is currently awaiting confirmation of a new presentation date.

Liquidity and Capital Resources, page 17, cont'd

10. In future filings, the Registrant will update its disclosure on the status of the \$2.5 million loan it has sought for the State of Rhode Island.

Plan of Operations, page 23

11. In response to your question about how the Registrants projections presented on page 26; the Registrant will no longer include information in this section as it is a growth stage company whereby too many variables make projections difficult to make with a reliable factual basis.

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

12. In response to your question about the Registrants placement of disclosure of the Risk Factors section under Item 1A, changes will be made by the Registrant to amend its 10-K filing.
13. In response to your question about the Registrant's disclosure to include the most significant risk factors that make an investment in your company speculative or risky, the Registrant clearly states in its 10-K September 30, 2010, page 29, section: 'Reliance on Investment Funds' last sentence; "If we were unable to obtain such funding from outside sources, we would likely be forced to reduce the level of our operations and business failure could become a real possibility." In future filings, should it be necessary, the Registrant will also include in this section whether or not it is noted by its independent auditors, as a going concern and whether its internal controls are effective.

Item 8. Financial Statements and Supplementary

Note 12. Commitments and Contingencies, page F-25

14. In response to your question about the Registrants expansion about risk factor disclosure; Registrant will revise the notes to include the amounts related to the two legal proceedings that are included in the Registrant's accounts payable and that no additional loss contingency disclosure was deemed necessary as required by FASB. It should be noted that subsequent to filing Registrant's 9/30/2010 10-K, both lawsuits have been settled for amounts lower than those included in accounts payable.
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Item 9A. Controls and Procedures, page 30

15. In response to your question about the Registrant's disclosure indicating that the company's disclosure controls and procedures were not effective as of the period covered by its report; the Registrant's controls and procedures were thought not to be effective given the conditions surrounding changes in the Registrant's independent auditors, which was no fault of the Company. The Company had typically relied on its independent auditor to monitor internal controls. When it turned out that they (CBN&M) were deficient in other areas not directly related to the Company, it led the Company to question its belief that its controls and procedures were adequate. Otherwise, the Registrant's internal controls are as stated in Item 9A. Controls and Procedures, paragraph 2 in Registrant's 10-K filing. "As of the end of the period covered by this Report we conducted an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rules 13a-15(b) and 15d-15(b). Based on this evaluation, our principal executive officer and principal financial officer concluded that our disclosure controls and procedures were ineffective as of September 30, 2010. The Registrant's Audit Committee is comprised of two Directors which meet during Board meetings. As the Registrant is a small operation and due to current economic conditions, it relies on a part-time CFO and a part-time bookkeeper. As such, it also relies heavily on its independent auditors for its disclosure controls and procedures. As stated in its response to Item 9A. Controls and Procedures, question 16 of this document, the Registrant has made changes to its internal control over financial reporting as required by Item 308(a)(1)-(3) of Regulation S-K, to make it more effective.
16. In response to your question about the Registrant's failure to report its management's assessment of internal control over financial reporting as of September 30, 2010 as required by Item 308 of Regulation S-K, it is the Registrant's evaluation that it has the following; Only a few key people have access to security codes necessary to access any necessary information regarding financial information; The Registrant's Audit Committee consists of two Board members; The Registrant relies heavily on its independent auditors for adequacy of its financial reporting; Any checks signed for the Company over \$500.00 must be signed by two people one of whom is its CEO.

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

17. In response to your question about Mr. Lowey's biography and Ms. Anderson's term as Vice President; Mr. Lowey is currently a Principal at Verdolino & Lowey, a full service accounting firm. Ms. Anderson has been Vice President of the Company since May 2005. Changes will be made by the Registrant to amend its 10-K filing.

Item 11. Executive Compensation, page 34

18. In response to your question about the Registrant's disclosure to provide the executive compensation information as required by Item 402(r) of Regulation S-K; changes will be made to add any additional information regarding Mr. Samuel Jeffries' and Ms. Anderson's compensation.

Item 15. Exhibits, page 37

19. In response to your question about the Registrant's re-numbering of exhibits to correspond with the exhibit numbers provided by Item 601 of Regulation S-K changes will be made by the Registrant to amend its 10-K filing and future filings.
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Signatures, page 28

20. In response to your request about the Registrants signature page as referenced by General Instruction D to Form 10-K; the Registrant will include certification by a majority of the Board with its next annual report as well as quarterly reports filed thereafter.

Exhibits 31.1 and 31.2

21. In response to your request about the Registrants removal of the titles of its officers from the introductory line of the certifications, changes will be made by the Registrant to amend its 10-K filing.
22. In response to your request about the Registrant's certifications not tracking the language required by Item601(b)(31) of Regulation S-K; changes will be made by the Registrant to amend its 10-K filing.
23. In response to your request about the Registrants above comments as they relate to Forms 10-Q for the fiscal quarters ended December 31, 2010, March 31, 2011 and June 30, 2011; changes will be made by the Registrant to amended its respective filings.

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

Item 4. Controls and Procedures, page 10

24. In response to your request about the Registrant's statement of internal control and procedures, in future filings the Registrant will state clearly that it will provide reasonable assurance and conclude that the information disclosed by the Registrant are effective and at a reasonable level. The principal executive officer and principal financial officer will conclude 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 action with respect to a particular 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.

The Registrant acknowledges that:

- It is responsible for the adequacy and accuracy of the disclosure in the filing;
- That 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.

Respectfully submitted,

Samuel F.H. Jeffries, President

October 17, 2011

ITEM 15. EXHIBITS, page 37

Exhibit No.	Description of Exhibit
1.1	Certificate of Incorporation of Garden Connections, Inc.
2.2	Amendment of Certificate of Incorporation Changing name from Garden Connections, Inc. to Organic Sales and Marketing, Inc.
2.3	Amended and Restated By-Laws
3.1	Form of Certificate evidencing Shares of Common Stock
10.1	WHJJ Radio (Rhode Island) Contract
10.2	WXLM Radio (Southeastern Connecticut) Contract
10.3	WBSM Radio (Southeastern Massachusetts) Contract
10.4	WRKO Radio (Boston, Massachusetts) Contract
10.5	Consulting Agreement dated February 1, 2003 with Joanne L.H. Anderson
10.6	Consulting Agreement dated September 1, 2002 with Jerry Adelstein
10.7	Consulting Agreement dated January 1, 2004 with Leonard Colt DBA Pegasus Marketing & Sales
10.8	Office Lease
10.9	Agreement with Andrew Garrett, Inc. (Private Placement Agent)
10.10	Letter from Land O'Lakes Purina Feed Organization dated November 14, 2006
10.11	Consulting Agreement with Bruno Kordich
10.12	Representation Agreement with North Eastern Sales Solutions
10.13	Representation Agreement with North East Garden Group, LLC
99.1	State of New Jersey Notice of Effective Securities Registration
99.2	State of New York Notice of Effective Registration
99.3	Land O'Lakes News Release dated February 15, 2007 Report of fourth-quarter / year-end results
99.4	National Gardening Association publication on Garden Market Research newsletter 2007
99.5	OTA's 2006 Manufacturer Survey
99.6	Thermo Fisher Scientific Website with Catalog attached
99.7	Funeral Service Trends

Exhibits 1.1, 2.2, 2.3 3.1; 10.1 - 10.13; 99.1 - 99.7, referred to above may be found attached to the Company's Registration Statement on Form 10-SBA filed on September 27, 2007.

10.14	Agreement with Fisher Scientific
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10.15 Licensing Agreement with Nevr-Dull

**Exhibits 10.14, 10.15 referred to above may be found attached to the September 30, 2007 Form 10-KSB.

3.2 2008 Stock Option Plan

**Exhibit 3.2 referred to above may be found attached to the March 31, 2008 Form 10-QSB.

3.3 Microbial Technologies Licensing Agreement

**Exhibit 3.3 referred to above may be found attached to the June 30, 2008 Form 10-QSB.

10.16 Nu Vision Holdings Consulting Agreement

10.17 EC Desmond Sales Representation Agreement

10.18 CA Fortune Specialty Foods Brokerage Agreement

10.19 WHYN Radio Contract (Springfield, MA)

10.20 WBAE Radio Contract (Portland, ME)

10.21 WGIR Radio Contract (Manchester, NH)

10.22 Kehe Foods Vendor Buying Agreement

**Exhibits 10.16 – 10.22 referred to above may be found attached to the September 30, 2008 Form 10-KSB.

10.23 Tree of Life, Inc acquisition by KEHE Food Distributors, Inc

10.24 USDA letter notifying OSM that we are Bio-Preferred program participants

10.25 Fresh Direct Press Release

10.26 USDA Bio-Preferred Press Release

10.26.1 WTKK Radio Agreement (formerly 10.26 amended as 10.26.1)

**Exhibits 10.23 – 10.26 referred to above may be found attached to the September 30, 2009 Form 10-K

10.27 Fisher Government Sales team sales program

10.28 Corning and Thermofisher cross-market sales program

**Exhibits 10.27 – 10.28 referred to above may be found attached to the June 30, 2010 Form 10-Q

10.29 Consulting Agreement (LOI) – Sadler

10.30 Sales Agent Agreement – Land O'Lakes Purina Feed

**Exhibits 10.29 – 10.30 referred to above may be found attached to the September 30, 2010 Form 10-K

10.31 W.W. Grainger, Inc. Supplier Agreement

**Exhibit 10.31 to be included in September 30, 2011 Form 10-K