

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

January 8, 2010

Mr. Sam Klepfish Chief Executive Officer Innovative Food Holdings, Inc. 3845 Beck Blvd. Suite 805 Naples, Florida 34114

RE: Innovative Food Holdings, Inc.

Form 10-KSB for Fiscal Year Ended December 31, 2007

Filed July 31, 2008 File No. 0-9376

Dear Mr. Klepfish:

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

Sincerely,

William Thompson Branch Chief