



DIVISION OF
CORPORATION FINANCE

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

April 20, 2026

Riccardo Delle Coste
Chief Executive Officer
BARFRESH FOOD GROUP INC.
12100 Wilshire Blvd., 8th Floor
Los Angeles, California 90025

Re: BARFRESH FOOD GROUP INC.
Registration Statement on Form S-1
Filed April 15, 2026
File No. 333-295069

Dear Riccardo Delle Coste:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing